

Notice.

THE annual Chutia Fair will be held at Chutia, near Ranchi, Chota Nagpore, commencing on Sunday, the 25th February 1872, corresponding with the 1st of Phalgun 1279 B.S., and continuing for fifteen succeeding days.

E. T. DALTON,
Commr. of Chota Nagpore.

CAMP PURULIA,
The 25th November 1871.

Notice.

THE quit-rent of the undermentioned lease, in the district of Darjeeling, being in arrear, notice is hereby given that if the amount due from the location be not paid within two months from this date, the lease remaining unpaid will be resumed by Government under supplementary Rule I for grant of location at Darjeeling:—

No. of lease.	Name of lessee.	Amount.
		Rs. As. P.
176	G. B. Ward	50 0 0

B. W. D. MORTON,
Dy. Commissioner.

DY. COMM'R.'S OFFICE, DARJEELING,
The 12th January 1872.

TO BE PEREMPTORILY SOLD, pursuant to a decree of the High Court of Judicature at Fort William in Bengal, in its Ordinary Original Civil Jurisdiction, made in a cause wherein Nogender Chunder Ghose is plaintiff, and Sreemutty Soordhoney Dossee and Bancymadhub Ghose are defendants, and bearing date the thirteenth day of June last, by the Registrar of the said Court, in its Original Jurisdiction, on Saturday, the twentieth day of January instant, at the hour of two o'clock in the afternoon, the following property, that is to say:—

All that two-storied brick-built messuage, tenement, or dwelling-house and premises, and the land whereon the same are erected and built, containing by estimation nine cottahs of land, more or less, situate, lying, and being, formerly No. 41, but now No. 49, on the west side of Kallypersaud Dutt's Street, Sobha Bazar, in Calcutta, and bounded as follows, that is to say; on the north by the stable of Maharajah Kallykisto Bahadoor; on the south by the Government drain; on the east by Kallypersaud Dutt's Street aforesaid; and on the west by lower-roomed houses and piece of land of the said Maharajah Kallykisto Bahadoor.

For further particulars apply at the Office of Messieurs Rogers and Remfry, Solicitors for the plaintiff.

R. BELCHAMBERS,
Registrar.

ROGERS AND REMFRY,
Plaintiff's Attorneys.
CALCUTTA HIGH COURT,
ORIGINAL JURISDICTION, REGISTRAR'S OFFICE,
The 9th January 1872. (1065—1)

In the Court for the relief of Insolvent Debtors at Calcutta.

IN the matter of Parke Pittar and Thomas Alcock, of No. 13, Old Court House Street, in the town of Calcutta, carrying on business there, under the style or firm of Charles Nephew and Co., gold and silversmiths, jewellers, and general merchants, Insolvents.

Notice is hereby given that the Hon'ble the Presiding Commissioner has fixed Saturday, the twentieth day of January instant, at the hour of eleven o'clock in the forenoon, for proof of certain claims in the above estate. Dated this tenth day of January one thousand eight hundred and seventy-two.

A. B. MILLER,
Official Assignee.
(1063—1)

Notice.

IN the matter of the (English) Companies' Acts, 1862 and 1867, and in the matter of the Life Assurance Companies' Act, 1870, and in the matter of the European Assurance Company.

Whereas by an order made by the Vice-Chancellor Malins in the above matter, dated the 17th day of November 1871, Charles John Bunyon, of No. 19, Sergeant's Inn, Fleet Street, in the City of London, William Pollard Pattison, of No. 20, Cornhill, in the City of London, and Stephen Philpat Low, of No 55, Parliament Street, in the County of Middlesex, were appointed Provisional Official Liquidators of the said Company, and empowered (amongst other things) to receive premiums on any policies of assurance of the said Company, and to carry the same to a separate account to continue to carry on the business of the said Company so far as is necessary for keeping it together, and to collect and get in the outstanding assets of the Company, and for all or any of such purposes to do all acts and execute in the name and on behalf of the Company all deeds, receipts, and other documents.

Notice is hereby given that all persons in British India indebted to, or in possession of, property or effects belonging to the said Company, are required forthwith to pay and deliver the same to Charles James Groom and William Joseph Curtoys, carrying on business in co-partnership together in Calcutta, under the firm or style of Grindlay and Company, and at Bombay in the name or firm of Grindlay, Groom and Company, the joint and several constituted attorneys of the said Provisional Official Liquidators and of the said Company, appointed with the approval of the Court.

The Calcutta business of the said Company will, until further notice, be carried on at the office of Messieurs Grindlay and Company, No. 6, Strand, Calcutta, where premiums on policies of assurance granted by the Company will be received and carried to a separate account, and where persons desiring information as to the Company are requested to apply.

Dated the 5th day of January 1872.

C. J. BUNYON,
W. P. PATTISON,
S. P. LOW,

(1056—8) By their Attorney W. J. CURTOYS.

Public Zemindaree Sale.

THE right, title, and interest of Baboolal Sahoo, Sheoburrut Sahoo, Neranjan Sahoo, Raghoonandan Sahoo, and Sheosaran Sahoo, Insolvents in the following Mouzah, situate in the Pergunnah of Pearo, in the Zillah of Shahabad, vested in the Official Assignee of the Court for Relief of Insolvent Debtors at Calcutta, and Assignee of the estate and effects of the above named Insolvents, will be put up to auction sale on the 22nd day of January 1872, at the Office of the undersigned, at Buxar:—

Name of Mouzah.	Towjee number.	Insolvents' share.	Area of Insolvents' share.	Jumma of ditto.	Government Revenue for ditto.	Annual profit.
		A. R. P.	B. K. D.	Rs. As. P.	Rs. As. P.	Rs. As. P.
Ayar, Pergunnah Pearo	4501	4 0 0	271 5 0	734 9 0	379 2 11	355 6 1

For conditions of sale and further particulars apply to

BUXAR,
The 22nd December 1871.

PHILIP W. CARTER,
Official Assignee's Agent.
(1054—2)

Notice.**SALE OF VALUABLE LANDED PROPERTY.**

To be peremptorily sold, pursuant to a decree of the Court of the Judge of the Twenty-four Pergunnahs, dated tenth October one thousand eight hundred and seventy-one, and made in a suit No. 6 of one thousand eight hundred and seventy-one, wherein the Land Mortgage Bank of India (Credit Foncier Indien) Limited is plaintiff, and Sheppard John Leslie and Herschel Dear are defendants, and whereby Herschel Dear, the second mortgagee, and all proper parties, are directed to join in the sale, so as to make a good title to the purchaser, at the Court-house in Alipore, on Monday next, the twenty-second day of January instant, at the hour of one o'clock in the afternoon, the following property, namely:—

All that messuage, tenement, or dwelling-house, with the stables, out-offices, and other buildings thereunto belonging, called or known by the name of Fairy Hall, situated at Dum-Dum, in the Province of Bengal, without the limits of the Military Cantonment of Dum-Dum; and also all that piece or parcel of land or ground on part whereof the said messuage or dwelling-house, and the stables and out-offices and other buildings thereto appertaining, were erected and built, containing by estimation seventy-six beegahs six cottahs and eleven chittacks or thereabouts, and subject to a jumma or annual revenue payable to Government of Rupees two hundred and ninety-seven five annas and four pie, payable half-yearly for the same premises, and which said land and premises are bounded as follows, namely—on the north partly by a certain house and premises belonging to the estate of the late Matilal Sil, and now or formerly in the occupation of Major Thompson, and partly by certain tenanted and paddy land also belonging to the estate of the said Matilal Sil; on the south partly by the grounds of a certain house known as Dum-Dum House, the property of the estate of the said Matilal Sil, and formerly known as the mess house of Her Majesty's 96th regiment, and partly by the Baraset road; on the east partly by the road leading to Baraset, and known as the said Baraset road, partly by a house now or formerly tenanted by Captain Scovill, partly by a house of which Messieurs J. H. Fergusson & Co. are or

were trustees, and partly by the said premises known as Dum-Dum house; and on the west partly by the said paddy land of the said Matilal Sil and partly by tenanted and garden lands now or formerly of Bholanath Baboo and others, and which said paddy lands and tenanted and garden lands lie between the said premises and a certain road known as the old Dum-Dum road, and in which premises are comprised certain lands acquired by exchange from Hiratal and Chunilal Sil, Panalal Sil, Govindlal Sil, and Kanailal Sil, in the year one thousand eight hundred and sixty-six, or howsoever otherwise the said messuage, lands, and hereditaments, are or may be bounded, which said house and premises are at present in the occupation of the mess committee of the 107th regiment.

The decree is founded upon a first mortgage made by the defendant Leslie to the plaintiff of the property for sale.

Further particulars may be learned on application at the Office of Messieurs Collis and Company, 1, Hastings Street, Calcutta, Attornies for the plaintiff; or of Messieurs Beeby and Rutter, Esplanade Row, Calcutta, Attornies for the defendant Herschel Dear.

F. BEAUFORT,
Judge.

ZILLAH 24-PERGHS., JUDGE'S COURT,
The 13th January 1872. (1066—1)

Notice.

THE creditors of Mr. G. M. Blacker, of Calcutta, late Merchant, are required, on or before the fifteenth day of February next, to send their names and addresses, and the particulars of their debts or claims, to the Inspectors of his Estate, at No. 38, Strand Road, Calcutta, and if so required by notice in writing from the said Inspectors, to come in and prove their said claims at such time and place as shall be specified in such notice, or in default thereof they will be excluded from the benefit of any distribution made before such debts are proved.

Dated Calcutta, this 11th day of January 1872.

Inspectors of the Estate
of G. M. Blacker. { J. F. RUTHERFOORD.
JAMES MURDOCH.
THOS. LONGMUIR.
(1068—5)

Notice.

This is to give notice that the partnership hitherto subsisting between the undersigned Charles Scott and William Scott (trading in England and India, under the style and firm of Charles and William Scott and Co.) hath this day been dissolved by mutual consent so far as the said trades relates to India.

Dated this twenty-second of December one thousand eight hundred and seventy-one.

Witness to the signatures of Charles Scott and William Scott.

CHARLES SCOTT.
WILLIAM SCOTT.

WALTER B. JAMES.
23, Ely Place, Leaden, Solicitor.

(1064—2)

Notice

Is hereby given that the undermentioned Mouzabs or Mohals, situate in Zillah Chuprah, Sarun, will be given in lease by Lewis Price Delves Broughton, Esq., Administrator-General of Bengal, and Administrator to the estate and effects of Munoololl Tewary, deceased, namely: The Mouzabs Bhulwahce, Jamapore, Motteeharee, Roodurwa, Bujwa, Kookryba, Bikree alias Gourypore, Sreepore, Guroowah, Bheeteeah, Junoonce, Bujrowah, and Doodhurwa, in Tappa Rangeer, and Mouzah Beerah in Tappa Chugowon, Mouzah Pukree Sugholia in Tappah Jhumowlee, in Pergunnah Muehoca Dukhillce.

For terms and particulars apply to Messrs. Gray and Sen, Solicitors, No. 4, Council House Street.

(1062—f. n.)

Calcutta Landing and Shipping Company, "Limited."**NOTICE.**

AN Extraordinary General Meeting of Shareholders of the above Company will be held at the Company's Office, No. 2, Hare Street, on Thursday, February 1st, 1872, at noon, for the purpose of altering clause No. 21 of the Articles of Association, to enable two Directors in lieu of three to form a quorum.

By order,
GEORGE LOWEN,
Manager.

CALCUTTA,
The 29th December 1871.

(1053—4)

Victoria Tea Company, "Limited."

NOTICE is hereby given that the eleventh ordinary general meeting of shareholders will be held at the registered office of the Company, No. 104, Clive Street, on Monday, the 29th day of January, at 12 o'clock noon, for the purpose of receiving the Directors' report, passing the accounts, and transacting such other business as may be brought before the meeting.

BORRADAILE, SCHILLER AND CO.,
(1048—f. n.) Secretaries.

The Indian Financial Almanack for 1872,

Price 4 annas,

To be had at the Government Central Press and at all Booksellers.

Just Published.**Bengal Official Army List.**

Corrected up to 1st January 1872.

THE Official Quarterly Army List of H. M.'s Forces in Bengal, to which is added a non-official Supplement, containing the latest corrected Civil List, &c. &c. Price Rs. 5, and 8 annas extra for packing and postage.

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1816 to 1823 inclusive,

SHOWING THE POLITICAL AND SOCIAL CONDITION
OF THE ENGLISH IN INDIA UPWARDS OF

FIFTY YEARS AGO.

By HUGH DAVID SANDEMAN, C.S.,

Accountant-General, Bengal, and Member of the Record
Commission.

Volume I, 3 Rs., and Volumes II, III, and IV., at
Rs. 5 each, are still available.

OFFICE OF SUPDT. GOVERNMENT PRINTING,
8, HASTINGS STREET, CALCUTTA.

The 30th October 1871.

**SELECTIONS FROM UNPUBLISHED
RECORDS OF GOVERNMENT**

FOR THE YEARS

1748 to 1767 inclusive.

RELATING MAINLY TO THE SOCIAL CONDI-
TION OF BENGAL.

With a Map of Calcutta in 1784.

BY THE REV. J. LONG,

Member of the Government Record Commission.

CALCUTTA:

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8, HASTINGS STREET.

WASTE LAND RULES,

Being Chap. XXVI. of the Rules of the Board of Revenue

Price, 4 annas. Packing and postage charges, 2 annas extra.

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No. 8, Hastings Street.

Central Provinces Gazetteer.

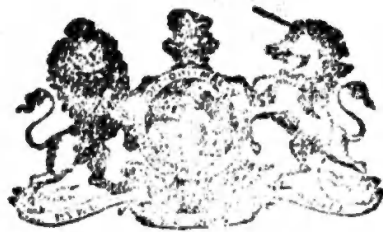
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APPENDIX TO
The Calcutta Gazette.

WEDNESDAY, JANUARY 17, 1872.

ADVERTISEMENTS OF SALE.

NOTICE is hereby given that the undermentioned plots of lands no longer required by the Government, situated in the District of Shahabad, will be put up to sale, at the Shahabad Collectorate, on Monday, the 4th of March 1872, corresponding with 9th Fagoon 1279 B.S.

2. The purchasers of these plots will be subject to the following conditions:—

1st.—If the amount of purchase money do not exceed Rs. 100, the whole amount to be paid down at once.

2nd.—If the amount of purchase money exceed Rs. 100, one-fourth of the amount bid to be immediately deposited. If the balance be not paid by noon of the fifteenth day after the sale, reckoning the day of sale as one, or if that day be a close holiday, then by noon of the first succeeding office day, the sale to be cancelled, the sum deposited being forfeited to Government, and the estate to be again put up for sale, at the risk of the defaulting purchaser, after issue of advertisement, as in the case of original sale.

3rd.—The plots will be sold revenue free to the highest bidders above the upset price.

Number in Statement of Government Estate.	Number on the District Roll.	Name of Estate and Pergunnah.	Approximate area in acres.	Upset Price.
			A. R. P.	Rs. As. P.
.....	Pukri, Pergunnah Arrah	3 0 3	45 0 0
.....	Ditto	1 1 37	25 0 0

D. BARBOUR, *Deputy Collector, for Offg. Collector.*

SHAHABAD COLLECTORATE,
The 6th December 1871.



APPENDIX (No. II.) TO The Calcutta Gazette.

WEDNESDAY, JANUARY 17, 1872.

LAND SALE NOTICES.

NOTICE is hereby given, under Section 6, Act XI of 1859, that the undermentioned Estates, in the District of Nuddea, will be put up to public and unreserved sale, at the Collector's Office of that District, on Friday, the 2nd day of February 1872, corresponding with 20th Magh 1278 B.S., for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on the 28th day of September 1871:—

No. 17.—Dehi Alpha, Pergunnah Bagwan; recorded proprietors, Shantiram Roy and others; sudder jumma, exclusive of that for which separate accounts have been opened, Rs. 4,046-2-2½ and Police Rs. 44-14-8. This mehal will be sold for recovery of Rs. 123-3-3 on account of arrears of Government revenue.

No. 24.—Bansberia, Pergunnah Shaojial; recorded proprietor, Madhupanunda Moitra; sudder jumma Rs. 646-9-11. This mehal will be sold for recovery of Rs. 243-3-8 on account of arrears of Government revenue.

No. 117.—Dehi Chandi, Pergunnah Matiarce; recorded proprietors, Mr. John Cochrane, Assignee, and others; sudder jumma, exclusive of that for which separate accounts have been opened, Rs. 5,123-1-4 and police Rs. 64-9-8. This mehal will be sold for recovery of Rs. 75-1-1 on account of arrears of Government revenue.

No. 243.—Dehi Hatichala, Pergunnah Bagwan; recorded proprietors, Shantiram Roy and others; sudder jumma, exclusive of that for which separate accounts have been opened, Rs. 1,807-8-10 and Police Rs. 21-6-8. This mehal will be sold for recovery of Rs. 69-2-2 on account of arrears of Government revenue.

No. 258-1.—Kismut Joypore, Pergunnah Joypore; recorded proprietor, Debnath Roy Chowdhry; sudder jumma Rs. 740-10-5 and Police Rs. 8-6-4. This mehal will be sold for recovery of Rs. 286-12-3 on account of arrears of Government revenue, *viz.* Revenue Rs. 282-9-1 and Police Rs. 4-3-2.

No. 258-3.—Kismut Joypore, Pergunnah Joypore; recorded proprietor, Parbutinath Rai Chowdhry; sudder jumma Rs. 740-10-5 and Police Rs. 8-6-4. This mehal will be sold for recovery of Rs. 288-0-2 on account of arrears of Government revenue, *viz.* Revenue Rs. 283-13 and Police Rs. 4-3-2.

No. 258-4.—Kismut Joypore, Pergunnah Joypore; recorded proprietor, Jadupendrunath Rai Chowdhry; sudder jumma Rs. 740-10-5 and Police Rs. 8-6-4. This mehal will be sold for recovery of Rs. 288-0-2 on account of arrears of Government revenue, *viz.* Revenue Rs. 283-13 and Police Rs. 4-3-2.

No. 371.—Dehi Nakaseparrab, Pergunnah Bagwan; recorded proprietors, Shantiram Roy and others; sudder jumma, exclusive of that for which separate accounts have been opened, Rs. 3,829-3 and Police Rs. 41-15-9. This mehal will be sold for recovery of Rs. 214-7-6 on account of arrears of Government revenue.

No. 438.—Taruf Ranaghat, Chakla Sreenagur; recorded proprietors, Issur Chunder Pal Chowdhry and others; sudder jumma Rs. 1,359-14-3 and Police Rs. 15-10-3. This mehal will be sold for recovery of Rs. 32-12 on account of arrears of Government revenue.

No. 477.—Taruf Shampore, Pergunnah Rajpore; recorded proprietors, Kala Chand Chuckravarti and others; sudder jumma, exclusive of that for which separate accounts have been opened, Rs. 553-8. This mehal will be sold for recovery of Rs. 21-0-8 on account of arrears of Government revenue.

No. 3230.—Packa Khoyerpore, Pergunnah Mahamed Shah; recorded proprietors, Jogendronarain Rai Chowdhry and others; sudder jumma Rs. 6,649-9-7. This mehal will be sold for recovery of Rs. 461-6-5 on account of arrears of Government revenue.

NUDEA COLLECTOR'S OFFICE,
The 26th December 1871.

C. C. STEVENS, *Offg. Collector.*

given, under Section 6, Act XI. of 1859, that the undermentioned estate, in
sore, will be put up to public and unreserved sale, at the Collector's Office of that
Monday, the 23rd January 1872, corresponding with 11th Magh 1278 B.S., for arrears
due and other demands, which, by the Regulations and Acts in force, are directed to be realized
the same manner as arrears of revenue due on the 28th September 1871:—

Class 1.—Permanently-settled Estate.

No. 3081.—Chuck Alladipore, Pergunnah Molye, Talook Chundercant Roy; sudder jumma
Rs. 626-7-3. To be sold for recovery of Rs. 389-11 on account of Government revenue.

JESSORE COLLECTORATE,
The 9th December 1871.

C. C. QUINN, *Offg. Collector.*

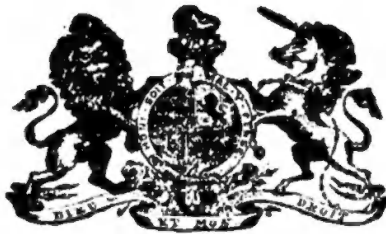
NOTICE is hereby given, under Section 6, Act XI. of 1859, and under Section 11, Act II.
of 1871, amending Section 7, Act VII. of 1868, that the undermentioned estate, in Zillah Pubna, will
be put up to public and unreserved sale, at the Collector's Office of that district, on Friday, the
16th February 1872, corresponding with 5th Falgoun 1278 B.S., for arrears of revenue, which, by
the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue
due on the 28th September 1871; the date of sale originally fixed for the 30th December 1871
having been altered, and the sale postponed to 16th February next:—

Permanently-settled-Estate.

To be sold for arrears of revenue.—Towjee No. 1172.—Alluvial increments of 15 mouzahs, viz.,
Mouzah Peerpur, Khordo Chandpur, &c., Pergunnah Islampur; Sudder Jumma Rs. 2,623-4. Mehal
will be sold for arrears of Government revenue to Rs. 3,950-4 for the years 1277-78 B.S.

PURNA COLLECTORATE,
The 5th January 1872.

W. V. G. TAYLER, *Collector.*



The Calcutta Gazette.

WEDNESDAY, JANUARY 24, 1872.

REGISTERED
No. 50.

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Government of Bengal.

LEGISLATIVE DEPARTMENT.

THE following Bill was read in the Council of the Lieutenant-Governor of Bengal for the purpose of making Laws and Regulations on the 20th January 1872, and was referred to a Select Committee who are to report thereon after the 24th February next:—

THE BENGAL MUNICIPALITIES BILL, 1872.

ARRANGEMENT OF PARTS.

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A Bill to amend and consolidate the law relating to Municipalities.

WHEREAS it is expedient to amend and consolidate the law relating to Municipalities within the territories subject to the

Preamble.
government of the Lieutenant-Governor of Bengal, and to make better provision for the self-government of towns and places within the said territories, for the maintenance of police, for the conservancy and improvement of such towns and places, for the diffusion of education therein, and for other objects of utility calculated to promote the health, comfort, or convenience of the inhabitants of the said towns; It is enacted as follows:—

Short title. 1. This Act may be cited as the "Bengal Municipalities Act, 1872."

PART I.—PRELIMINARY.

Divisions of Act. 2. This Act shall be divided into thirteen several heads or parts:—

- the *first* relating to preliminary matters;
- the *second* relating to municipal authorities;
- the *third* relating to municipal taxation;
- the *fourth* relating to the mode of recovery of municipal taxes;
- the *fifth* relating to the municipal fund and its application.
- the *sixth* relating to the registration of births and deaths;
- the *seventh* relating to the municipal police;
- the *eighth* relating to the intervention by Government in municipal affairs.
- the *ninth* relating to various municipal regulations for conservancy and otherwise;
- the *tenth* relating to municipal markets;
- the *eleventh* relating to the jurisdiction of Commissioners in municipal and other cases;
- the *twelfth* relating to third class municipalities;
- the *thirteenth* relating to miscellaneous matters.

3. The following words and expressions in this Act shall have the several meanings hereby assigned to them, except where a different intention shall appear from the context, (that is to say)—

"Magistrate of the district" means the chief officer charged with the executive administration of a district in criminal matters by whatsoever designation such officer is called.

"Magistrate" means the officer exercising all or any of the powers of a Magistrate, and charged with the immediate executive administration in criminal matters in any sub-division of a district, within which any place to which this Act may be extended may be situated, by whatsoever designation such officer is called. In respect to any such place which is not situated within a sub-division of a district, the powers by this Act conferred on the Magistrate may be exercised by the Magistrate of the district or by a Joint-Magistrate.

"Sub-divisional officer" means the officer in executive charge of a sub-divisional district.

"Municipality" means any place to which this Act or part thereof shall have been extended. A Municipality created under this Act shall be distinguished as a first class Municipality, or as a second class Municipality, in manner as in the next succeeding section is provided. Any place to which Part XII of this Act shall have been extended shall be deemed to be a third class Municipality.

"The Commissioners" means the persons appointed or elected by the rate-payers to conduct the affairs of any Municipality under this Act, and include ex-officio Commissioners under this Act.

"House" includes any hut, shop, or warehouse.

"Place" includes any town, village, hamlet, suburb, bazaar, station, or tract of country.

"Land" includes fields, plantations, and gardens.

"Bazaar" includes any place of trade where there is a collection of shops or warehouses, and any place where a market is held.

"Road" means any road, street, square, court, alley or passage, whether a thoroughfare or not, over which the public have a right of way, together with such land (not being private property) whether covered or not by any pavement, verandah, or other erection or structure, as may be between the roadway and the main wall of any house or houses adjacent thereto; and also the roadway over any public bridge or causeway within the place; and the expression "in or near any road" designates any site within the place. Provided that nothing in this section shall be taken to interfere with any easement enjoyed by any person in respect of such land at the date of the passing of this Act.

"Owner" means the person for the time being receiving the rent of the land or premises, whether paid in money or in kind, or in charge of the thing in connection with which the word is used, whether on his own account or as agent or trustee for any other person, or who would so receive the rent if such land or premises were let to a tenant. Provided that no person receiving the rent of land or premises as agent for another person shall be liable to make any outlay by this Act required to be made by the owner of such land or premises in excess of the amount of the funds, or of the value of the produce belonging to the owner which he may have in his possession; nor shall he be subject to any penalty if he can prove that he has made the outlay required to the extent of such funds.

"Official year" means the year beginning on the first day of April, or such other date as may hereafter be fixed by the Lieutenant-Governor of Bengal by notification in the *Calcutta Gazette*.

4. All the provisions of this Act, except those contained in Part XII, shall have effect in any place not being within the limits of the town of Calcutta and of the southern portion of Hastings, as defined by Act V of 1868 (passed by the Lieutenant-Governor of Bengal in Council), to which the Lieutenant-Governor of Bengal may extend the same, and from such date as may by him be specified,

by notification in the *Calcutta Gazette*. Provided that every such notification shall specify such provisions of Parts IX and X of this Act as are thereby extended to such place, and all provisions contained in the two last mentioned parts as are not specially mentioned in the said notification shall be deemed to be of no force or effect whatever in the place to which such notification applies. From and after the date mentioned in the said notification such place shall be deemed and taken to be created a Municipality for the purposes of this Act; and it shall be lawful for the Lieutenant-Governor to define the limits of such Municipality, and from time to time to alter or amend such definition, and the Lieutenant-Governor shall declare at the time of extending the said Act to such place, whether the same shall, for the purposes of this Act, be a first class or a second class Municipality, and may at any time thereafter by notification alter the class. The Lieutenant-Governor may further, from time to time, by notification in the *Calcutta Gazette*, declare to be united for the purposes of this Act, any number of towns or villages or parts thereof; provided that no portion of this Act shall be extended to any village inhabited by persons more than one-half of whom may be employed in agriculture only, or dependent for support on lands so employed, or habitually exercising trades and occupations only for the use of persons so employed, except the provisions of Parts XII and XIII of this Act. All the provisions of Parts XII and XIII of this Act shall have effect in any place to which the same may be extended by the Lieutenant-Governor or by any officer empowered in that regard under Section 202 of this Act.

5. From and after the creation of any Municipality under the provisions of the next preceding section, the provisions of the Acts named in Schedule (A) hereto annexed shall cease to have effect therein, except as to any assessment made, or as to any act done, or as to any liability incurred, or as to any money due, or as to any proceedings theretofore commenced. Provided that the repeal by this Act of any enactment shall not affect any Act in which such enactment has been applied or referred to. And all references made to any of the Acts named in the said schedule in subsequent Acts, orders or contracts, shall be read, so far as the context will allow, as if made to this Act.

6. All lands, buildings, works, and hereditaments, utensils, materials, books, plans, maps, papers, effects, securities, and monies whether derived under the Acts mentioned in Schedule (A) appended to this Act, and

All the property and rights of action of the Municipal Commissioners appointed under Acts mentioned in Schedule (A) vested in the Commissioners appointed under this Act.

other property, movable and immovable, of what nature or kind soever, and all interest therein, whether vested, contingent, or in remainder which shall, on the date on which this Act shall take effect in such town, be vested in, or held in trust for, the Commissioners or Committee appointed under any of the said Acts, who shall hereafter in this Act be designated the late Commissioners, or which would have been vested in, or held in trust for, such Commissioners but for the passing of this Act; and all such estate and interest of and in the same respectively as shall then be, or would have been in, or in trust for, the said late Commissioners or any of them, with all rights of way and other rights

and easements now used and enjoyed by the said Commissioners shall, on and from the date when this Act comes into operation in such town, be vested in the Commissioners under this Act and their successors; and all persons who shall then owe any money to the late Commissioners, or to any person on their behalf, shall pay the same to the Commissioners under this Act, or as they shall direct: and all monies which shall be then due, and owing by, or recoverable from, the late Commissioners, shall be paid by, or be recoverable from, the Commissioners; and all contracts, agreements, mortgages, bonds, covenants, and securities made or entered into before this Act comes into operation to, with, or in favor of, or by, or for, the said late Commissioners, or any of them, or any person on behalf of such late Commissioners; and all rights of action and suit arising out of contract or otherwise—shall take effect, and may be proceeded on and enforced, as far as circumstances will admit, in favor of, by, against, and with reference to the Commissioners under this Act in such manner as the same would have taken effect, and might have been proceeded on and enforced in favor of, by, against, and with reference to the said late Commissioners, or any of them, if this Act had not been passed.

7. No action, suit, prosecution, or other proceeding whatsoever, commenced or carried on either by or against the late Commissioners previously to the coming into operation of this Act, shall abate, or be discontinued, or prejudicially affected by this Act, but shall continue and take effect both in favor of and against the Commissioners, in the same manner in all respects as the same would have continued and taken effect in relation to the late Commissioners, or any of them, if this Act had not been passed: and all decrees and orders made, and all fines and penalties imposed and incurred, respectively, previously to the coming into operation of this Act, shall and may be enforced, levied, recovered, and proceeded for, and all administrative proceedings commenced previously to the coming into operation of this Act shall and may be continued, proceeded with, and completed in such or the like manner as if this Act had not been passed, the Commissioners under this Act being, in reference to the matters aforesaid, in all respects substituted for the late Commissioners.

PART II.—MUNICIPAL AUTHORITIES.

Chapter 1.

Municipal Commissioners.

8. In any Municipality created under Part I of this Act, the Lieutenant-Governor shall, if the same shall have been declared by him to be a first class Municipality, and the said Lieutenant-Governor or any officer whom the Lieutenant-Governor may authorize in that behalf shall, if the same shall have been declared by the said Lieutenant-Governor to be a second class Municipality, from time to time appoint or cause to be elected, in manner as hereinafter provided, not more than seven and not less than three persons to be Commissioners for carrying out in such Municipality the purposes of this Act.

Appointment or election of Commissioners.

9. No person shall be appointed a Commissioner or a Member of a Ward Committee under this Act in any Municipality, who does not either reside or hold land or buildings therein or within five miles from any part of the limits thereof: provided also that when the mode of municipal taxation to be adopted therein shall have once been determined, no person shall be appointed therein a Commissioner or member of a Ward Committee who does not pay municipal taxes to the Commissioners thereof. Subject to the provisions of Section 12 every person so appointed shall continue in office three years, or until his successor shall have been appointed, and shall be eligible for re-appointment. The Lieutenant-Governor may from time to time accept the resignation of any such Commissioners or Commissioner, or may remove any such Commissioners or Commissioner for misconduct or neglect of duty, add to their number, and fill up vacancies occurring among them.

10. In addition to the Commissioners to be appointed or elected as aforesaid, the Magistrate of a district and the Magistrate in charge of a sub-division of a district, shall be ex-officio Commissioners of every Municipality situated within their respective jurisdictions, and it shall further be competent to the Lieutenant-Governor to appoint as a Commissioner of any such Municipality any officer in the service of Government holding a salaried office in the district in which the same is situate: provided that not more than one-third of the whole number of Commissioners shall be persons holding salaried offices in the service of Government, unless such persons be elected to be Commissioners under any of the provisions in this Act contained.

11. If at any time it shall appear to the Lieutenant-Governor of Bengal to be advisable that a certain number of the Commissioners of any Municipality shall be elected by the rate-payers, it shall be competent to the said Lieutenant-Governor to take measures for the election of such Commissioners by the rate-payers, subject to such rules in regard to qualification, election, and discharge as he may think fit. Subject to the provisions of Section 12 the persons so elected shall continue in office for the term of three years, or until their successors have been elected, and shall be eligible for re-election. The Lieutenant-Governor may from time to time accept the resignation of any of the Commissioners so elected, or may remove any of such Commissioners for misconduct or neglect of duty, and may provide for filling up vacancies by election.

12. When Municipal Commissioners or any Ward Committee shall be for the first time appointed or elected in any Municipality, such number of the members thereof as the Commissioner of the Division may determine, and being not more than one-third of the whole, shall retire at the end of one year, and another equal number at the end of two years, and the rest at the end of three years, to be computed from the first day of the official year next following the date of the appointment or election of such Commissioners or Committee. The members who shall retire at the end of the first and

second years respectively shall be decided by lot. But the ex-officio members appointed under Section 10 of this Act shall not be liable to retirement under this Section. Any person appointed or elected to a vacancy caused by the withdrawal, or removal, or death of another member shall fill such vacancy for the unexpired remainder of the term for which the outgoing member may have been elected or appointed. The Chairman shall keep a roll in which the names of the Commissioners shall be entered in order of seniority according to the dates of their appointment or election. In case of two or more Commissioners being appointed or elected on the same day, the Chairman shall decide the order of seniority between them.

13. The Magistrate of a district, or the Magistrate in charge of a sub-division, if delegated by the Magistrate for the purpose, shall be ex-officio Chairman of the Commissioners for any Municipality situate within the district or sub-division under his charge. The Commissioners shall elect their own Vice-Chairman, who shall hold office for one year from the date of his election, and who shall be eligible for re-election at the end of such year.

14. The Commissioners shall have and use a common seal, and shall have their names engraved thereon in legible characters in the English language, and also in the vernacular language of the district. All contracts entered into in respect of any sum exceeding twenty rupees shall be in writing, and shall be sealed with the common seal of the Commissioners, and on their behalf, in the presence of at least two of the Commissioners, one of whom shall be the Chairman, or in the absence of the Chairman, the Vice-Chairman, who shall certify the same by affixing their signatures as witnesses at the foot of the instruments. All such contracts shall be varied or discharged in a similar manner.

15. The Commissioners shall sue and be sued in the name of their Chairman by the description of "The Chairman of the Commissioners of" and in such name so described, they shall be competent to hold property, movable and immovable, to them and their successors as a body corporate, and to convey the same and to enter into all necessary contracts for the purposes of this Act.

CHAPTER 2.

Property and Contracts of the Commissioners.

16. All public streets in any Municipality (not being private property) existing at the time this Act comes into operation, or which shall afterwards be made, and the pavements, stones, and other materials thereof, and also all erections, materials, implements, and other things provided for such streets, shall vest in and belong to the Commissioners and their successors. But it shall be competent to Government from time to time, by notification, to exclude any road or street from the operation of this Act, and to cancel such notification wholly or in part.

17. It shall be lawful for the Commissioners to agree with the person or persons in whom the property in any street is vested, to take over the property therein, and after such agreement to declare, by notice in writing put up in any part of such street, that the same has become a public street. Thereupon such street shall vest in the Commissioners and their successors, and shall thenceforth be repaired and kept up out of the Municipal Fund.

Commissioners may with consent of owners take over and repair certain streets.

18. All or any hospitals, dispensaries, schools, rest-houses, markets, tanks, and wells, not being private property, or the property of a religious institution or society, and all medicines, furniture, and other articles appurtenant thereto, not being private property, which at the time this Act comes into operation in any town, shall be found therein, may, by notification of the Lieutenant-Governor, be vested in the Commissioners, and thereupon all endowments or funds belonging to such hospitals, dispensaries, schools, or rest-houses shall be transferred to and vested in the Commissioners as trustees, to hold and apply the same to the purposes to which such endowments and funds were lawfully applicable at the time of such transfer. Provided always that no such notification shall be issued until one month after the intention to transfer such property shall have been notified in English and in the vernacular language of the district in such manner as the Lieutenant-Governor shall from time to time direct.

Existing hospitals, schools, rest-houses, &c., to be vested in the Commissioners.

19. The Commissioners may agree with the owners of any land for the purchase thereof for the purposes of this Act, and may sell any land not required for such purposes either together or in parcels, and the proceeds of such sale shall be applied for the purposes of this Act.

Power to purchase and sell lands.

20. When the Commissioners may be unable to agree with the owner of any land for the purchase thereof, the Lieutenant-Governor of Bengal may, upon representation of the Commissioners, and after such enquiry as may be thought proper, declare that the land is needed for a public purpose, and may order proceedings for obtaining possession of the same for the Government, and for determining the compensation to be paid to the parties interested, according to any law now or hereafter to be in force for the acquisition of land for public purposes. On payment by the Commissioners of the compensation awarded, such land shall vest in them for the purposes of this Act.

Mode of ascertaining compensation for land, &c.

CHAPTER 3.

Their mode of transacting business.

21. The Commissioners shall keep an office where they shall meet for the transaction of business at least twice in every month, and as often as a meeting shall be called by the Chairman or Vice-Chairman, and all questions which may come before them at any meeting shall be decided by a majority.

Commissioners to keep an office for the transaction of business.

22. The Chairman, or, in his absence, the Vice-Chairman, shall preside at every such meeting, and in the absence of both the Chairman and Vice-Chairman, the Commissioners shall choose some one of their number to preside. In cases of equality of votes the President shall have a casting vote.

Who to preside at meetings of the Commissioners.

23. No business shall be transacted at a meeting unless at least four Commissioners be present.

Quorum.

24. In any case of emergency, the Chairman, or, in his absence, the Vice-Chairman, shall exercise all the powers vested by this Act in the Commissioners. Provided that it shall not be lawful for the Chairman or the Vice-Chairman to exercise any power which it is by this Act expressly declared shall be exercised by the Commissioners at a meeting. Any Chairman or Vice-Chairman acting under this section shall inform the Commissioners thereof at the next meeting held thereafter.

The Chairman or Vice-Chairman to exercise, with certain exceptions, the powers of the Commissioners.

25. The Chairman shall from time to time appoint all such overseers, clerks, and subordinate officers and servants as he may think necessary and proper to assist in the execution of this Act, and may from time to time remove any of such persons and appoint others in their places. And out of the Municipal Fund he shall pay, or cause to be paid, such salaries to the said persons respectively, as may from time to time be determined by the Commissioners at a meeting; or, in case of absence on leave, such portion thereof as may appear to the Commissioners to be reasonable. He may, with the sanction of the Commissioners, make such rules as he may think fit as to the manner in which, and as to the persons by whom, all duties connected with the collection of the tax or the preparation of the assessment, shall be performed, provided such rules be in all respects consistent with the provisions in this Act contained. Provided that no salary amounting to more than one hundred and fifty rupees a month shall be assigned to any officer or clerk by Municipal Commissioners under this Act without the sanction of the Commissioner of the Division. He shall also take from every collector of Municipal taxes, duties, or tolls, such security for the sums collected by him as he may think proper.

Appointment of overseers, clerks, and subordinate officers.

CHAPTER 4.

Ward Committees.

26. It shall be lawful for the Magistrate, on the recommendation of the Commissioners at a meeting, to divide any Municipality into wards, and thereupon there shall be appointed for each ward not less than three persons qualified to be Commissioners, whether such persons be or be not Commissioners for the time being, to be members of the Ward Committee, and the said Magistrate may define the limits of the ward for which any Ward Committee may be appointed or elected. All question regarding the removal, resignation, and filling up vacancies among the members of Ward Committees shall be settled by the Commissioner at a meeting.

Power to appoint Ward Committees.

27. A Ward Committee shall exercise, within the limits of their ward, as defined by the Magistrate, all or any of the powers of Commissioners described in Sections 25, 52, 53, 61 to 68 inclusive, 113, 115, and in such sections of Part IX of this Act as shall be in force within the Municipality, which the Commissioners at a meeting shall have delegated to them. Sections 21, 22, and 24 of the Act shall, as far as may be convenient, be applicable to Ward Committees.

28. The Chairman of each Ward Committee shall be appointed by the man of Ward Committees. Chairman of the Commissioners, and each Ward Committee may, if it see fit, elect their own Vice-Chairman from among their own number.

CHAPTER 5.

General Provisions

29. No Commissioner or member of a Ward Committee shall be personally liable for any contract made, or expense incurred by or on behalf of the Commissioners, but the funds, from time to time in the hands of the Commissioners, shall be liable for, and chargeable with, all contracts and expenses duly incurred as aforesaid. Every Commissioner or member of a Ward Committee shall be personally liable for any wilful misapplication of money entrusted to the Commissioners, to which he shall have been a party, and he shall be liable to be sued for the same.

30. No Commissioner or member of a Ward Committee, or servant of the Commissioners or Committee, shall be interested, directly or indirectly, in any contract made with the Commissioners. And if any such person be so interested, he shall thereby become incapable of continuing in office or employment, and shall be liable to a fine not exceeding five hundred Rupees. Provided always that no person by being a shareholder in, or member of, any incorporated or registered company, shall be disqualified from acting as a Commissioner or member of a Ward Committee by reason of any contract entered into between such company and the Commissioners. Nevertheless, it shall not be lawful for such shareholder or member to act as a Commissioner or member of a Ward Committee in any matter relating to any contract entered into between the Commissioners and such company.

PART III.—MUNICIPAL TAXATION.

CHAPTER I.

Power of the Commissioners to impose Taxes, Duties, and Tolls.

31. It shall be lawful for the Commissioners of any Municipality at a meeting to impose, within the limits of such Municipality, any one or more of the following taxes, duties, and tolls, at such rate as the Commissioners shall see fit, not exceeding the maximum in any case hereinafter mentioned and prescribed:—But no tax duty or toll imposed by the Commissioners under this section shall

be levied until the sanction of the Lieutenant-Governor shall have been obtained to such levy:—

(a)—An annual tax on persons residing in or owning property in the Municipality, according to the circumstances and the property to be protected of the persons liable to pay the same. Provided that no person who resides outside the limits of the Municipality shall be assessed according to his circumstances, but only in regard to the property which he possesses within the Municipality; and that the average annual tax on each holding shall not exceed Rs. 4 in Municipalities of the first class, and Rs. 2 in Municipalities of the second class.

(b)—A tax not exceeding $7\frac{1}{2}$ per cent. on the annual value of houses, buildings, and lands situated within the limits of the Municipality exceeding Rs. 6 per annum, to be paid by the owners thereof.

(c)—A tax on carriages, horses, and elephants, kept or used within the limits of the Municipality; and a fee on the registration of carts and other vehicles.

(d)—A tax on trades and callings carried on and exercised within the said limits.

(e)—A tax on processions, and any public ceremonies not exclusively religious, and requiring the attention of the police, and performed within the said limits.

(f)—Duties on articles entering the limits of the Municipality, or dues on articles sold at markets or hâts, according to a table of rates sanctioned by the Lieutenant-Governor, and subject to such rules and exceptions as the Lieutenant-Governor shall direct.

(g)—Tolls on vehicles and beasts of burden entering the limits of the Municipality, according to a scale sanctioned by the Lieutenant-Governor; and tolls on ferries within the said limits.

CHAPTER 2.

Taxes on persons.

32. When it shall have been determined that an annual tax on persons according to their circumstances and property shall be imposed under this Act in any Municipality, the Commissioners or the Ward Committee shall prepare an assessment in respect thereof upon the several persons liable to be assessed within the Municipality or Ward for which such Commissioners or Committee shall be appointed, and shall prepare a list which shall specify every parcel of land, house, or other holding on account of the occupation of which any person is liable to be assessed, the name of the person liable to be assessed in respect of each such holding, the trade, business, or other description of such person, and the amount payable quarterly by such person. It shall be competent to the Commissioners or to a Ward Committee or to the Magistrate to omit from the list prepared under this section any person who may by them or him be deemed too poor to be assessed to the tax leviable under this Chapter.

33. The Commissioners or the Ward Committee shall, if the Commissioners so decide, instead of preparing a new assessment for any year, revise and amend the assessment then in force.

Existing assessment may be revised.

34. When any assessment shall have been prepared, or shall have been revised and amended by any Ward Committee, such Ward Committee shall forthwith forward to the Commissioners the list containing the same, and such Commissioners shall examine, and, if necessary, amend and settle it.

Commissioners to examine assessment of Ward Committee.

35. When an assessment shall have been prepared or revised and amended directly by any Commissioners, and not by a Ward Committee, such Commissioners shall forward to the Magistrate a list containing the same, and the Magistrate shall examine, and, if necessary, amend and settle it.

Magistrate may amend and settle assessment as made or revised by the Commissioners.

36. When the assessment in any Municipality shall have been so made and settled as provided by the preceding sections, the Magistrate shall sign the list, and shall cause one copy thereof, together with a notification in the form in Schedule (B) to this Act annexed, or to the like effect, and written in the language of the province in which such Municipality is situate, to be put up in some conspicuous place therein or in the division thereof for which such assessment has been made; and a written copy of the said list to be deposited in his own office. So soon as the copies of the list shall have been so hung up and deposited, public proclamation shall be made throughout such Municipality by beat of a drum notifying that such copies have been so hung up and deposited, and that the copy so deposited in the Magistrate's office is open to inspection.

Assessment to be published.

37. Unless and until revised and amended as herein is provided, every assessment, as settled under Section 34 or Section 35 shall be valid for three years, and until a new assessment shall be made. In case the occupant of any property included in any assessment shall be changed before a new assessment be made, the new occupant shall be liable in respect of such property for any portion of the amount so assessed which shall have become payable during his occupation; and after notification to such person, the Magistrate may cause his name to be substituted in the said list for the name of the former occupant.

Assessment to stand good for three years.

Change of occupation before a new assessment.

38. Whenever the period for which any assessment is valid, as provided in Section 37 of this Act, shall be about to expire, notwithstanding anything hereinbefore contained, it shall be lawful for the Magistrate, instead of requiring any Commissioners or Ward Committee to prepare a new assessment, or to revise and amend the assessment then in force, to adopt the said assessment as the assessment for the year next following.

Power to adopt old assessment.

39. If no new assessment be made and published before the expiration of the first three months of any year, for which no assessment valid under the provisions of Section 37 shall be in force, the assessment which was in force at the close of the preceding year shall be deemed to be the assessment for the current year.

Old assessment to be continued if new not made.

40. As soon as possible after an assessment shall have been adopted under Section 38, or shall have taken effect for the current year under the last preceding section, the Magistrate shall, in the manner provided in Section 36 for giving public notice that copies of the list of assessment have been hung up and deposited, give public notice that the assessment in force at the close of the preceding year will continue to have effect during the current year, but it shall not be necessary to hang up fresh copies of such list; and every person whose assessment may be so continued shall be at liberty to appeal against such assessment as if it were a new assessment made upon him.

Notice of adoption of old assessment to be given.

41. Any person who shall have been assessed by any Commissioners, of whom the Magistrate has not been appointed a member, and who shall be dissatisfied with his assessment, or who shall dispute his occupation of any property, or his liability to be assessed, may appeal on unstamped paper to such Commissioners at a meeting; and in case such Commissioners shall not grant the prayer of such appeal, such Commissioners shall submit the decision of the matter to the Magistrate, and the Magistrate, after making such inquiries as he may deem necessary, by examination of the appellant on oath or solemn affirmation or otherwise, may confirm the assessment or amend the same. In case the Magistrate confirm the assessment, he may order that the appellant shall pay such reasonable costs as may have been incurred in the proceedings on his appeal. The decision of the Magistrate in such cases shall be final, and no objection shall be taken to any assessment, nor shall the liability of any person to be assessed be questioned in any other manner or by any other court. Provided that no appeal shall be received after the expiration of one month from the time of the notification of the assessment prescribed by Sections 36 or 40 or of the notification of the substitution of the name of an occupier under Section 37, unless the Magistrate, upon reasonable cause shown, shall extend the time for receiving such appeal.

Appeal from assessment made by Commissioners.

Limitation of appeal.

42. Any person who shall have been assessed by Commissioners of whom the Magistrate has been appointed a member, and who shall be dissatisfied with his assessment, or who shall dispute his occupation of any property or his liability to be assessed, may apply to the Commissioners for a review of the assessment so far as regards himself; and with regard to such applications, the Commissioners at a meeting shall proceed as the Magistrate is directed to proceed in Section 41,

Appeal against assessment when Magistrate a member of committee.

and the orders passed by the Commissioners on such application shall have the same effect and finality as orders passed by the Magistrate under the said section. Applications under this section to the Commissioners at a meeting shall be subject to the same limitation of time as appeals to the Magistrate under Section 41.

43. Any person who shall have been assessed by a Ward Committee, and who shall be dissatisfied with his assessment, or who shall dispute his occupation of any property or his liability to be assessed, may appeal to the Commissioners. And with regard to such appeals, the Commissioners at a meeting shall proceed as the Magistrate is directed to proceed in Section 41, and the orders passed by the Commissioners at a meeting on such appeals shall have the same effect and finality as orders passed by the Magistrate under the said section. Appeals to the Commissioners at a meeting shall be subject to the same limitation of time as appeals to the Magistrate under the said section.

44. It shall be lawful for the Magistrate at any time to require any Commissioners or Ward Committee, as the case may be, to make an assessment on account of the occupation of any house which may have been constructed, or any house or other holding which may have become liable to assessment after the general assessment which may then be in force shall have been made, or which may have been by mistake or accident omitted from such assessment. Notice of the amount assessed in accordance with such requisition shall be given to the person so assessed, who may appeal or apply against such assessment according to the provisions of Sections 41, 42, or 43, within one month after the service of such notice.

45. It shall be lawful for any person upon whom any assessment shall have been made, who shall, during the period for which such assessment is valid have ceased to occupy any property in respect to which he may have been assessed, or whose property to be protected, and circumstances may have changed during the period aforesaid, to apply on unstamped paper to the Commissioners; and in case such Commissioners shall not grant the prayer of such application, such Commissioners shall submit the decision of the matter to the Magistrate, and the Magistrate, after making such inquiries as he may deem necessary by examination of the applicant on oath or solemn affirmation, or otherwise, may amend the assessment of such applicant as to him shall appear just, or may confirm the same; and in case he shall confirm the said assessment, may order that the applicant shall pay such reasonable costs as may have been incurred by reason of such application. The decision of such Magistrate upon such application shall be final.

46. The Commissioner of the division, with the sanction of the Government, may at any time direct the Magistrate to revise, or to cause to be revised by the Commissioners or Ward Committee,

the assessment of any Municipality, specifying the reasons which, in his opinion, render such revision necessary, and the Magistrate shall, according to such direction, revise, and if necessary amend the same, or cause it to be revised and amended.

CHAPTER 3.

Taxes on houses.

47. When it shall be determined that a tax on the annual value of houses, buildings, and lands shall be imposed in any Municipality, such tax shall be paid by the owners of such houses, buildings, and lands by quarterly instalments, except as hereinafter provided.

48. The gross annual rent at which the houses, buildings, and lands liable to the tax may be reasonably expected to be let, shall be deemed to be the annual value of such houses, buildings, and lands, and such value shall accordingly be fixed by the Commissioners from year to year commencing from the date on which this Act shall have come into operation.

49. Whenever any house or building belongs to one owner, and the ground on which the same stands, and which is usually occupied therewith, belongs to another, it shall be lawful for the Municipal Commissioners to assess such house or building and ground together at one consolidated rate. The amount so assessed shall be payable by the owner of the house or building, who shall thereafter be entitled to deduct from the rent which he pays for the ground, such proportion of the tax so paid by him as is equal to the proportion which his rent bears to the annual value of the whole property assessed.

50. If the sum due on account of any tax from the owner of any house, building or land remains unpaid after the notice of demand has been duly served, and such owner be not resident within the place, or the place of abode of such owner be unknown, the Municipal Commissioners may demand the amount from the occupier for the time being of such house, building, or land, and on non-payment thereof, may recover the same by distress and sale of any goods and chattels found on the premises, and whenever such tax shall be paid by or recovered from such occupier, he may deduct, from the next and following payments of his rent, the amount which may be so paid by or recovered from him. Provided that no arrear of rate, which has remained due from the owner of any house, building, or land for more than one year, shall be so recovered from the occupier thereof. Provided also that if the tax so deducted is a consolidated tax payable by the owner of a house or building under the next preceding section, the same shall, after such deduction, be deemed to have been paid by such

owner within the meaning of the last mentioned section.

51. The Commissioners shall, at a meeting to be held as soon as may be after their appointment, assess or determine the rate of such annual tax to be levied from the date on which this Act may come into operation till the expiration of the current year, and at a meeting not less than fifteen days before the expiration of each year, shall determine the rate of such tax for the ensuing year.

52. The Commissioners may require the respective owners or occupiers of the houses, buildings, and lands to furnish them with returns of the measurements and of the rent or annual value thereof, and they, or any person appointed by them for that purpose, at any time between sun-rise and sun-set, may enter, inspect, and measure any such houses, buildings or lands, after having given forty-eight hours' previous notice of their intention to the occupier thereof. When the valuation of the houses, buildings, and lands, shall have been completed, the Commissioners shall cause lists containing the valuation and assessment to be made out, and shall give public notice thereof, and of the place where the lists or copies thereof may be inspected; and every person claiming to be the owner or occupier of property included in the assessment, or the agent of such person, shall be at liberty to inspect such lists, and to make extracts therefrom, without the payment of any fee.

53. The Commissioners shall at the same time give public notice of a day and hour, not being less than fifteen days from the publication of such notice, when they will proceed to revise the said valuation and assessment; and in all cases in which any property is for the first time valued, or the valuation is increased, shall give special notice thereof to the owners or occupiers of such property. All appeals against such valuation and assessment shall be made at or before the time fixed in the notice.

54. After the appeals have been inquired into, and after the revision of the valuation and assessment has been completed, the amendments made in the lists shall be authenticated by the signature of not less than three of the Commissioners, who shall at the same time certify under their signatures that no valid objection has been made to the valuation and assessment in the said lists, except in the cases in which amendments have been made as shown therein, and subject to such amendments as may thereafter be duly made, the tax so assessed shall be deemed to be the tax for the whole year for which the assessment shall be made. Provided always that the Chairman or Vice-Chairman may at any time amend the said lists by inserting therein the name of any person whose name ought to be so

inserted, or by inserting any property liable to the tax, after giving notice to such person as may be interested in the making of the amendment, of a day not being less than fifteen days from the date of the service of such notice, when such amendment is to be made, or by striking out any property not liable to the tax, or reducing the amount of the tax, without notice; and in all cases in which any property is inserted as liable to the tax, the amendment shall be considered to have been made at the expiration of fifteen days from the time when the person interested first received notice thereof; and any person interested in such amendment may appeal to the said Commissioners by application in writing left at their office three days before the day fixed in the notice of such amendment.

55. It shall not be necessary to prepare new lists, or to determine the rate of the tax every year, but the Commissioners may adopt the valuation and assessment contained in the lists for the preceding year (with such alteration as may in particular cases be deemed necessary), as the valuation and assessment for the year following. Provided that public notice of such valuation and assessment shall be given in the manner prescribed in Section 53 of this Act.

56. Appeals against any tax assessed under this Act shall be heard and determined by not less than three Commissioners and their adjudication, and the assessment by the Commissioners of any tax when no appeal is made as hereinbefore provided, shall be final; and no person shall contest any assessment in any other manner than by appeal as hereinbefore provided.

57. When any house shall have been vacant for sixty or more consecutive days during any year, the Commissioners shall remit so much of the tax of that year as may be proportionate to the number of days the said house may have remained unoccupied; provided that the owner of such house, or his agent, shall have given to the Commissioners notice in writing of the vacancy thereof, and that the amount of tax to be remitted shall be calculated from the date of the delivery of such notice.

CHAPTER 4.

Taxes on carriages and wheeled vehicles.

58. When it shall be determined that a tax on carriages, horses, and elephants shall be imposed in any Municipality, the Commissioners shall declare at what rates, not exceeding the rates given in Schedule (C) to this Act annexed, such tax shall be imposed on all carriages, horses, and elephants kept within the limits of such place; and thereupon such tax shall be payable quarterly. Provided that this section shall not apply to, or include, gun-carriages, or ordnance carts or wagons; cavalry horses or horses of the mounted police; horses belonging to officers

doing regimental duty, at the rate of one horse for each officer; vehicles, horses, or elephants belonging to the Government; vehicles and horses kept for sale, and not used for any other purpose, if kept by *bond fide* dealers.

59. Every person who may have owned or had charge of any carriage, horse, or elephant, kept within such place for any number of days in any quarter, shall be liable to the whole tax for that quarter; but if a carriage shall have been under repair for the whole quarter, no tax shall be leviable in respect of such carriage for that quarter.

Ownership for any number of days in a quarter creates liability to the tax for the whole quarter.

Exemption of carriages under repair.

60. Whenever the owner of the carriage, horse, or elephant, let out for hire, and kept for the time being in premises situated within any place shall not reside in such place, the sums to be charged for such carriage, horse, or elephant shall be recoverable from the person in whose premises it is for the time being kept.

Carriage, &c., let for hire within any defined place, although owned by persons not residing therein, liable to the tax.

61. The Commissioners at their discretion may compound, for any period not exceeding one year, with livery stable-keepers and other persons keeping carriages and horses for hire, for a certain sum to be paid for the carriages and horses so kept by such person, in lieu of the rates specified in the schedule.

Commissioners may compound with livery stable-keepers.

62. The Commissioners shall from time to time cause to be prepared and entered, in distinct columns, in a book to be kept by the Commissioners, and to be open to the inspection of any person interested therein, a list of the persons liable to the payment of the tax, a description of the carriages and animals in respect of which they are liable, and the amount of the tax thereon.

List of persons liable to tax to be prepared.

63. In order to enable the Commissioners to have such list prepared, the Commissioners, or any officer authorized by them, may send to all persons supposed to be liable to the payment of the tax, a schedule to be filled up with such information respecting the carriages and animals kept by them as the Commissioners may judge necessary for the assessment of the tax. The schedule shall be filled up in writing, and signed and dated and returned to the office of the Commissioners by every person to whom it is sent, whether or not liable to the payment of the tax.

Returns may be required for purpose of making list.

64. The Commissioners may summon any person supposed to be liable to the payment of the tax, or any servant of such person, and may examine such person or his servant as to the number and description of the carriages and animals in respect of which such person is liable to be assessed, and such person or his servant shall answer such questions as may be put to him by the Commissioners.

Power to summon persons liable to tax.

65. Any person who may dispute his liability to the payment of such tax, or the amount of any such assessment, may appeal to the Commissioners: provided that such appeal shall be commenced within ten days after the receipt by such person of a bill for the sum claimed from him in respect of such assessment.

Appeal against assessment may be made to Commissioners.

Proviso.

66. Appeals against any such assessment shall be heard and determined by not less than three Commissioners, and their adjudication upon every such appeal shall be final, and no person shall contest any assessment so made in any other manner than by appeal to the Commissioners as hereinbefore provided.

Commissioners' decision final.

Registration of wheeled vehicles.

67. It shall be lawful for the Commissioners of any Municipality at a meeting, with the sanction in writing of the Lieutenant-Governor first obtained, to declare and direct, by notification published in such manner as the Lieutenant-Governor may order, that every cart, hackery, and other wheeled vehicle without springs kept and used within, or let for hire within or without such place, and used within it, shall be registered by the Commissioners with the name and residence of the owner, and shall bear the number of registration in such manner as the said Commissioners shall direct. Provided that this section shall not apply to, or include carts, hackeries, or other such vehicles as aforesaid kept at more than two miles distance from the said place and used only temporarily or casually in the place, or to carts, hackeries, or other wheeled vehicles without springs, the property of Government or of the Commissioners.

Registration and number of hackeries, &c.

68. The registration of carts, hackeries, and other vehicles under the last preceding section shall be made, and the numbers assigned half-yearly, upon such days as the Commissioners shall notify, and such fee as they shall fix, not exceeding one rupee, shall be paid for each registration. Any person becoming possessed, between the first day of January and the first day of July, or between the first day of July and the first day of January of any such cart, hackery, or other vehicle which has not been registered for the then current half-year, shall, within a week of becoming so possessed, register the same, and the Commissioners shall grant registration in any such case, on payment of a fee for the unexpired portion of the current half-year, calculated at the rate of the fee to be fixed as aforesaid. When any registered cart, hackery, or other vehicle is transferred within any half-year it shall be registered anew in the name of the person to whom it has been transferred, and a fee not exceeding four annas shall be paid for every such last-mentioned registration.

Fee for registration.

69. Whoever owns or keeps any cart, hackery, or other wheeled vehicle without springs, required under the provisions of this Act to be registered, without having caused

Penalty for not registering a cart or hackery.

the same to be registered under the last preceding section, shall be liable, on conviction before a Magistrate, to a fine not exceeding three times the usual registration fee, and the Magistrate may seize and detain the vehicle. If the vehicle seized be not claimed, and the fine be not paid within ten days, such vehicle, together with the animals seized with it (if any), may be sold by auction by order of the Magistrate, and the proceeds applied to the payment of the fine, and to the costs and charges incurred on account of the seizure, detention, and sale, and the surplus (if any), if not claimed by the owner or the person keeping such cart, hackery, or other vehicle within a further period of twenty days, shall become vested in the Commissioners, and be employed for the purposes of this Act.

CHAPTER 5.

Taxes on trades and callings.

70. When it shall be determined that a tax on trades and callings shall be imposed in any town, such determination shall be notified, in such manner as the Lieutenant-Governor may direct, and from the 1st day of April next following such notification, every person who shall within the town exercise any of the professions, trades, or callings specified in Schedule (D) to this Act annexed shall take out a license, and shall pay for the same an annual fee not exceeding such sum as in the said schedule is mentioned. The table of fees leviable under this chapter shall be fixed from time to time by the Commissioners, subject to the confirmation of the Lieutenant-Governor.

71. Every license under the next preceding section shall be granted by the Commissioners, or by some person duly authorized by them in that behalf, and shall specify the date of the grant thereof, the true name of the person to whom the license is granted, and the sum paid for such license.

72. Every license shall have effect and continue in force from the day of the date thereof until the day hereinafter appointed for the expiration thereof; and every such license which shall be granted before the 1st day of January next following the notification shall expire on that day, and every such license which shall be granted upon or at any time after that day, shall expire on the 31st day of December next after the day of the granting thereof.

73. Every person to whom such license shall be granted, and who shall be desirous of continuing to exercise his profession, trade, or calling after the expiration thereof, shall take out a fresh license for that purpose for the following year, to expire on the day appointed in the last preceding section, and shall renew the same from year to year so long as he shall desire to continue such profession, trade, or calling.

74. The Chairman, or in a first class municipality a sub-committee of the Commissioners, shall determine under which of the classes mentioned in the Schedule (D) to this Act annexed every person to whom a license may be granted shall be assessed. The Commissioners at a meeting shall from time to time declare what are to be considered bazaars, hāts, or public markets, within the meaning of this Act.

75. As soon as may be after the first day of September in every year, the Chairman shall prepare a list of the persons licensed under this Act, which list shall state the profession, trade, or calling of each of the persons therein named, the class under which he is assessed, and the sum paid by him in respect of his license, and such list shall be filed in the office of the said Commissioners, and be open to public inspection at all reasonable times.

76. If at any time after three months have elapsed from the day of the date of the said notification, any person within the said limits shall exercise his profession, trade, or calling without having duly taken out a license as required by Section 69, he shall be liable, on conviction before a Magistrate, to a penalty not exceeding three times the amount which, in the judgment of such Magistrate, would have been payable by such person in respect of a license duly taken out as aforesaid.

77. Any person required by Section 69 to take out a license, who shall, without reasonable excuse, neglect or refuse to produce and show his license when required so to do by an officer duly empowered in writing by the Commissioners to make such requisition shall, on conviction before a Magistrate, be liable to a penalty not exceeding one hundred Rupees.

CHAPTER 6.

Taxes on processions, &c.

78. When it shall have been determined that a tax shall be levied in any Municipality on processions and any public ceremonies not exclusively religious, such determination shall be duly notified, and from the date of such notification no person shall organise or conduct a procession or public ceremony within the limits of such Municipality without first taking out a license from the Commissioners. Licenses under this section shall be granted at the following rates namely:—

	Rate of license.
License for a procession or ceremony whereat elephants are to be used, or fire-works are to be displayed, or guns fired	100 Rs. for each day.
License for a procession or ceremony whereat more than two hundred persons are to attend...	50 " "
License for a procession or ceremony whereat more than fifty and not more than two hundred persons are to attend ...	10 " "
License for a procession at which less than fifty people are to attend	2 " "

79. Any person who may organize or conduct a procession within the limits of such Municipality without first obtaining a license, shall be liable, on conviction before a Magistrate, to a fine not exceeding three times the amount of the license fee payable in respect thereof under the next preceding section. Any police officer above the grade of constable may call upon the conductor or organizer of a procession to produce his license, and if the license be not produced, he shall report the circumstances to the Commissioners or to the Magistrate; but he shall not arrest any one or stop the procession, unless he is unable to ascertain the name and address of the organizer of the procession. In the case of processions connected with marriage or betrothal the nearest adult male relative, or the guardians of the bride and bridegroom, or of the betrothed parties, shall, unless the contrary be proved, be deemed to have organized or conducted the procession.

CHAPTER 7.

Duties on articles.

80. When it shall have been determined that duties shall be levied on articles entering within the limits of any Municipality, the Commissioners shall prepare and submit for the Lieutenant Governor's approval a schedule of proposed rates for the levy of such duties, and shall prepare and submit as aforesaid bye-laws which shall provide for the collection and realization of such duties, for penalties for non-payment, and for exempting all through traffic from taxation, and for refunding the duty levied on duty-paid goods which are taken out of the municipal limits. It shall be lawful for the Lieutenant-Governor to modify and to approve such rates and bye-laws: provided that no duty shall be levied on any article at a rate exceeding two per centum on the average value of such article. The rates and bye-laws for any Municipality shall, when finally approved, be published in such Municipality in such manner as the Lieutenant-Governor may direct.

81. When it shall have been determined that market dues shall be levied upon the sale of goods at any periodical market within the limits of any Municipality, the Commissioners shall prepare and submit a schedule of rates for the levy of such dues, and shall prepare and submit bye-law for the collection and realization of such dues and for penalties for non-payment. It shall be lawful for the Lieutenant-Governor to modify and to approve such rates and bye-laws, provided that such dues shall in no case exceed one quarter of an anna in every rupee of the price for which such goods may be sold.

82. It shall be lawful for the Commissioners, with the sanction of the Lieutenant-Governor, to lease out for any term not exceeding three years, the collection of duties or dues under the two next preceding sections. Such lease shall be subject in all respects to the rates and bye-laws passed under the said sections.

CHAPTER 8.

Tolls.

83. When it shall have been determined that Municipal Funds shall be raised by tolls on ferries within the limits of a Muni-

cipality the Commissioners shall notify the ferry or ferries at which such tolls shall be levied; and shall also notify such rates of tolls as the Lieutenant-Governor may from time to time sanction. A table of tolls, written or printed, in the English and native languages, shall be hung up in some conspicuous place near every ferry so as to be easily read by all persons crossing at the ferries.

84. Every toll-keeper or ferry lessee who shall neglect to hang up and keep in good order and repair such table of tolls, or who shall wilfully remove, alter, or deface the same, or allow it to become illegible, shall be liable to a penalty not exceeding ten Rupees.

85. Every toll-keeper or ferry lessee who shall ask or take any toll other than the lawful toll, or who shall without due cause delay any passenger, cart, carriage, animal, or goods, shall be liable to a penalty not exceeding fifty Rupees.

86. Every person crossing at any such public ferry, who shall refuse to pay the toll, or who, with intent of avoiding payment thereof, shall fraudulently or forcibly pass by or through any toll-station without paying the toll, or who shall obstruct any toll-keeper or any of his assistants in any way in the execution of their duty under this Act; and every person who shall maliciously damage any toll-bar, boat, or any other thing employed in or about any public ferry, or who shall maliciously remove, alter, destroy, or damage any table of tolls hung up as hereinbefore directed, shall be liable to a penalty not exceeding fifty Rupees over and above the value of the damage, if any, which he has done.

87. The Commissioners may make rules, subject to confirmation by the Lieutenant-Governor, fixing the number of passengers, carts, carriages, and animals, and the quantity of goods that may be carried in any public ferry-boat at one trip, and for the safe and convenient carriage of passengers and property, and for keeping the ferry-boats in good order, and otherwise for the due discharge of their duty by all tindals, toll-keepers, and other persons employed at any public ferry: and any tindal, toll-keeper, or other person infringing or disobeying any such rule, shall be liable to a penalty not exceeding twenty Rupees, and also to make good any loss or damage caused thereby, the amount of which shall be summarily ascertained by the Magistrate, within whose jurisdiction the offence was committed, and such amount may be recovered as any penalty under this Act may be recovered.

88. Every person who shall convey for hire any passenger, animal, cart, carriage, or goods, across any arm of the sea, creek, or river within the provinces subject to the Lieutenant-Governor to any point or place on the opposite bank or coast within a distance of three miles on either side above or below any public ferry, without the special license of the Magistrate of the district in which the ferry is situated, shall be liable to a penalty not exceeding fifty Rupees. Provided that nothing in

Penalty for organising procession without license.

Penalty for neglecting to put up a table of tolls.

Extortion or misconduct by toll-keeper.

Duties on articles entering Municipal limits.

Market dues on sale of goods.

By-laws for regulating ferry-boats, &c., to be made by Commissioners.

Carrying for hire within three miles of a ferry without license of Magistrate.

Table of tolls.

Proviso.

this section shall subject to such penalty any person who shall specially let for hire his boat for the conveyance of any other person or his family or goods across any creek or arm of the sea within the said settlement.

89. The Commissioners may appoint at any ferry managed under this Act toll-keepers, and may collect the tolls through such toll-keepers, or they may grant a lease of any such ferry for any period not exceeding three years.

90. It shall be lawful for the Lieutenant-Governor to make over to the Commissioners any existing ferry within the limits of the Municipality, and such ferry shall thenceforward be subject to the provisions of this Act.

91. When it shall have been determined that tolls shall be levied on vehicles and beasts of burden entering any town, the Commissioners shall submit to the Lieutenant-Governor a table of rates and rules for the levy of such tolls; and the Lieutenant-Governor may modify or approve such tables and rules. The rules and rates, so modified or approved, shall not take effect until one month after they shall have been duly notified. Provided that the rates shall in no case exceed the rates laid down in Schedule (B) appended to this Act.

92. The tolls or rates determined as in the next preceding section shall be levied upon all carriages, carts, and animals entering the municipal limits; and the Commissioners may construct toll-bars, gates, and gate-keepers' stations, and may place the collection of such tolls under the management of such persons as may appear to them proper, or may lease out the same for any period not exceeding three years, and shall frame bye-laws in manner hereinafter provided for the guidance of such toll collectors; and all persons employed in the management and collection of such tolls shall be liable to the same responsibilities as would attach to them if employed in the collection of any assessment or tax under this Act. Provided that this section shall not apply to carriages, carts, and animals licensed or registered by the Commissioners: provided also that no more than one payment of toll shall be demanded for, and in respect of, any carriage, cart, or animal in any one period of twenty-four hours from midnight to midnight.

93. In case of non-payment of any such toll on demand, the officer appointed or duly authorized to collect the same may seize any carriage or animal on which it is chargeable, or any part of its burden of sufficient value to defray the toll. If any toll, together with the cost arising from such seizure and custody, remains undischarged for forty-eight hours, the Commissioners may sell the property seized for discharge of the toll, and of all expenses occasioned by such non-payment, seizure, custody, and sale. Any balance that may remain shall be returned, on demand, if made within twelve months, to the owner of the property, and

if unclaimed after such period, shall be credited to the Municipal Fund. After seizure of the property as aforesaid, the Commissioners shall forthwith issue a notice in writing that, after the expiration of two days, exclusive of Sunday, they will sell at such place as they may state in the notice the property by auction. Provided that if at any time before the sale has actually begun the person whose property has been seized shall tender to the Commissioners, or other officer appointed by them, the amount of all the expenses incurred and of the toll payable by him, the Commissioners shall forthwith release the property seized.

94. No tolls shall be paid for the passage of troops on their march, or of military or Government stores, or of military or police officers on duty, or of any person or property in their custody, or of conservancy carts or other such vehicles belonging to the Commissioners; but no other exemption from payment of the tolls levied under this Act shall be allowed.

95. It shall be lawful for the Commissioners to compound with persons living outside the Municipal limits for a sum to be paid annually or half-yearly, in lieu of all tolls payable under the provisions of this Act in respect of carriages, carts, or animals entering the municipal limits; and the Commissioners shall issue licenses for such carriages, carts, or animals; and while such licenses shall remain in force, such carriages, carts, and animals shall be exempt from all tolls as aforesaid upon entering the municipal limits. Provided always that such composition shall include all the carriages, carts, and animals possessed by the person compounding.

96. In all cases of resistance to the lawful authority of the toll-collectors, all police officers shall be bound to assist the toll collectors when required; and for that purpose shall have the same power which they have in the exercise of their ordinary police duties.

97. Every person other than persons appointed or duly authorized to collect the tolls under this Act, who shall levy or demand any toll, and also every person who shall unlawfully and extortionately demand or take any other or higher toll than the lawful toll, or under colour of this Act, seize or sell any property, knowing such seizure and sale to be unlawful, or in any manner unlawfully extort money or any valuable thing from any person under colour of this Act, shall be deemed to have committed the offence of cheating or extortion, as the case may be, and shall be liable to such punishment as is prescribed for those offences respectively by the Indian Penal Code.

98. A table of the tolls authorized to be taken at any toll-gate or station, legibly written or painted in English words and figures, and in the vernacular language or languages of the district, shall be put up in a conspicuous place near such gate or station.

PART IV.—MODE OF RECOVERY OF MUNICIPAL TAXES.

99. Every tax collector shall prepare from the lists hereinbefore mentioned a register which shall contain the names of all persons assessed, the property in respect of the occupation of which the assessment in each case is made, and the amount payable quarterly by each person in the Municipality or division, or portion of a Municipality in which the duties of such tax collector are to be performed; and every such list shall be attested by the Chairman.

100. Every tax to be payable under this Act shall be payable by four equal quarterly instalments. The instalment of tax on account of any quarter shall be due on the first day of the month in the said quarter.

101. When any sum is due on account of any tax leviable under this Act, the Chairman shall, unless otherwise specially provided in this Act, cause to be presented to the person liable to the payment thereof a bill for the amount, which shall also contain a statement of the period and a description of the property or thing for which the charge is made. If the bill be in respect of the tax upon carriages, horses, and elephants, it shall contain a notice of the time within which an appeal against such tax may be preferred.

102. For all sums collected on account of any tax under this Act, a receipt shall be given signed by the tax collector or by some other officer who may have been specially authorized by the Magistrate to grant such receipts.

103. The Tax Collector or other officer appointed on that behalf shall remit, in such manner and at such times as the Magistrate shall direct, all sums of money collected either by himself or by any one of his establishment, and the Magistrate, or some other officer authorized on that behalf, shall give the tax collector a receipt for every sum of money so remitted. The Magistrate shall also cause all such sums of money to be credited to the Municipal Fund.

104. If any bill which may have been presented in pursuance of this Act be not paid by the person liable to pay the same within ten days from the presentation thereof, the Magistrate may cause to be served upon such person a notice of demand in the Form (A) in Schedule F annexed to this Act, or to the like effect; and if such person shall not, within ten days from the service of notice of such demand, pay the sum due, together with a fee of two annas as costs for the service of the notice of demand, or show to the Magistrate sufficient cause for non-payment of the same, the amount of the arrear due, with costs on the scale in the Form (B) in Schedule F set forth, which shall include those of serving the notice of demand, may be levied by distress and sale of any goods and chattels belonging to the defaulter which may be found within the Municipality, or

of any goods and chattels whatever which may be found on the premises in respect of the occupation of which such defaulter is liable to such tax.

105. Every warrant of distraint and sale under the last preceding section shall be issued by the Magistrate, and shall be in the Form (C) in Schedule F set forth. The officer charged with the execution of the warrant of distress shall make an inventory of all goods and chattels seized under the Magistrate's warrant, and shall give not less than ten days' previous notice of the sale, and of the time and place thereof, by beat of drum, in the town or division thereof in which the property is situated and by serving on the defaulter a notice in the Form (D) in Schedule F. If the arrear be not paid with costs before the time fixed for the sale, or the warrant be not discharged or suspended by the Magistrate, the goods and chattels seized shall be sold by public outcry at the time and place specified, in the most public manner possible; and the proceeds shall be applied in discharge of the arrears and the costs, and the surplus, if any, shall be returned on demand to the person in possession of the goods and chattels at the time of the seizure. The tax collector or other officer appointed on that behalf under this Act shall make a return of all such sales to the Magistrate in the Form (E) specified in Schedule F; and the costs upon every such proceeding shall be such as are mentioned and set forth in Form (B) in Schedule F annexed to this Act.

106. If no sufficient goods or chattels belonging to a defaulter or being upon the premises in respect of the occupation of which the tax is due can be found within the Municipality in which the premises are situate, the Magistrate on being satisfied thereof, and of the existence of an arrear, may issue his warrant for the distress and sale of any goods and chattels belonging to the defaulter within any other part of the jurisdiction of the Magistrate, or for the distress and sale of any goods and chattels belonging to the defaulter within the jurisdiction of any other Magistrate whatsoever, and such other Magistrate shall back the warrant so issued, and cause it to be executed and the amount (if levied) to be remitted to the Magistrate issuing the warrant.

107. All goods and chattels, except tools or instruments of trade, which may be found upon any premises in respect of the occupation of which an arrear is due, shall be liable to be distrained for the recovery of such arrear. If the goods and chattels belong to any person other than the defaulter, the defaulter shall be liable to indemnify the owner of such goods and chattels from any damage he may sustain by reason of such distress, or by reason of any payment he may make to avoid such distress or any sale under the same. Provided that no arrear of tax which has remained due for more than three calendar months shall be recovered by distress and sale of the goods and chattels of any person, other than the defaulter himself, who did not reside on the premises in respect of which such tax was imposed at the time when such arrear became due.

108. Every tax collector and other servants appointed for, or employed in, the performance of any duties connected with the assessment or collection of the tax under this Act, is prohibited from bidding for or purchasing any property at such sales as aforesaid. Any person purchasing property in contravention of this section shall be liable, upon conviction before a Magistrate, to a penalty not exceeding fifty Rupees, and the sale shall be quashed and the property declared liable to resale.

109. The Magistrate shall cause a regular account to be kept of all distresses levied and sales made for the realization of arrears under this Act.

110. Whoever conceals, removes, or disposes of any property belonging to the person who is liable for any amount of tax, for the purpose of avoiding a distress under the provisions of this Act, shall be considered to have concealed, removed, or disposed of such property fraudulently.

PART V.—MUNICIPAL FUND AND ITS APPLICATION.

111. All monies, rents, and profits received by the Commissioners by virtue of this or any other Act, and all fines, fees, and penalties paid or levied under this Act, and all other monies which, under sanction of Government, may be transferred to such Commissioners, shall constitute a fund, which shall be called the Municipal Fund, and shall, together with all property of every nature or kind which may become vested in the said Commissioners, be under their control, and shall be held by them and their successors in trust for the purposes of this Act.

112. The Commissioners shall set apart annually out of the Municipal Fund a sum sufficient for the maintenance of police officers appointed or employed under Act V of 1861, or any other Act which may for the time being be in force for the regulation of the police within the territories subject to the Lieutenant-Governor of Bengal or any part thereof; provided that the number of police officers shall be determined in manner as hereinafter provided.

113. The Municipal Fund, after a sum has been set apart as in the manner provided by the next preceding section, may, subject to such rules and restrictions as the Lieutenant-Governor may from time to time prescribe, be applicable within the towns in which it is raised, to the following purposes, that is say—

(1)—The construction, repair, and maintenance, of streets and bridges.

(2)—Works of public utility calculated to promote the health, comfort, or convenience of the townspeople; including the supply of water, expenses of lighting of streets, the construction, repair, and maintenance of hospitals, dispensaries, lunatic asylums, rest-houses, tanks, wells, and markets; also the payment of all charges connected with the objects for which such buildings were constructed, the training and employment of medical practitioners and vaccinators, the sanitary inspections, the registration of births and deaths, the cleansing of

tanks or wells, and the application of the Indian Contagious Diseases Act.

(3)—The diffusion of education, and with this view, the construction and repair of school-houses, the establishment and maintenance of schools either wholly or by means of grants-in-aid, the inspection of schools and training of teachers.

(4)—The support or relief of the poor in times of exceptional distress and scarcity.

114. It shall be competent to the Commissioners, with the sanction or upon the direction of the Lieutenant-Governor, to contribute a portion of the Municipal Funds towards the expenses incurred in any other Municipality under this Act, or in any district or sub-division under the District Road Cess Act 1871 passed by the Lieutenant-Governor of Bengal in Council, where such expenditure is incurred for any of the purposes described in the last preceding section, and is calculated to benefit the inhabitants of the contributing town, or to relieve exceptional distress in the neighbourhood; provided always that, where such contribution has not been originally recommended by the Commissioners, it shall not be obligatory upon them until the proposal to make such contribution shall have been submitted to them by the Lieutenant-Governor, and they shall have had the opportunity of offering their opinions thereon.

115. It shall be competent to the Lieutenant-Governor to appoint, from time to time, such officers as may be required for the purpose of inspecting or superintending the operations of the Municipalities created by this Act, and to assign to them such salaries as the Lieutenant-Governor shall think reasonable; and the expense incurred by reason of such appointments shall be defrayed in rateable proportions out of the funds of the several Municipalities established under this Act. And the said Lieutenant-Governor may direct that the municipalities in any district or division shall pay such sum as he may consider reasonable towards the cost of clerks or other establishment maintained in the office of the Collector or Commissioner for purposes of supervision under this Act.

116. The Commissioners shall consider and pass at a meeting, a statement or estimate showing the probable receipts, and the expenditure which it is proposed by the Commissioners to incur during the year commencing on the first day of April then next, and the items in respect of which it is proposed to incur such expenditure, and may also consider and pass a supplemental estimate providing for any modifications which they may deem it advisable to make in the distribution of the amount to be raised in the official year then current for the purposes of this Act.

117. Copies of the aggregate estimates for any Municipality which shall have been passed under the provisions of the next preceding Section, and if necessary, translations thereof into the vernacular of the district, shall be lodged in the offices of the Magistrate of the district and of the Magistrate, and at some convenient place within such Municipality. During fourteen days after such estimates shall have been so lodged in the said offices, of which due notice shall be

publicly given, such estimates and translations in the vernacular of the district shall be open to inspection at all reasonable times and seasons by any rate-payer of such town who may desire to inspect the same.

118. As soon as is practicable, after the expiration

Estimate to be transmitted to Magistrate of district and Commissioner of Division.

of the said fourteen days, the Magistrate shall transmit to the Magistrate of the district the said estimates, with any remarks or objections thereupon which may have been recorded by himself or by the Municipal Commissioners at a meeting. The Magistrate of the district shall transmit to the Commissioner of the Division the said estimates, together with any remarks or objections made by the Magistrate or the Municipal Commissioners, and his own opinion thereon.

119. The Commissioner of the division

Power of Commissioner of division as to estimates.

shall sanction, if unobjectionable, any estimate forwarded under the next preceding section. If he see any objection to such estimate he may record his objection: and he shall have power to remit for reconsideration the estimate of any Municipality made under this Part which may have been voted by less than two-thirds of the Commissioners of such Municipality.

120. The Commissioners shall, at such time

An annual report of proceedings, &c., to be submitted.

or times, and in such form as the Lieutenant-Governor shall direct, furnish an annual report of their proceedings and statements in detail of all the works executed by them, and of all sums received and expended by them. All the municipal accounts shall be audited by such person and in such manner as the Lieutenant Governor shall direct. The annual report shall be published in the *Calcutta Gazette*.

121. All sums collected under this Act, and

Disposal of sums collected.

all funds appropriated by Government for the purposes of this Act, shall be paid into the nearest Government treasury of the district, or, with the sanction of Government, into any Bank or branch Bank, or Native Banker established in or near to the Municipality, and shall be credited to an account to be called the Municipal Fund of the Municipality where they have been raised, provided always that it shall be competent to the Commissioners, with the sanction of Government, to invest any sums not required for immediate use either in the Government Savings Bank or in Government securities, or in any other form of security which may be approved of by Government.

122. All orders for payment of money from

Mode of drawing money.

the Municipal Fund shall be signed by the Chairman or, in his absence, by the Vice-Chairman, or, in the absence of the Vice-Chairman, by any two of the Commissioners.

123. Within one month after the commence-

Accounts to be prepared.

ment of each year, the Magistrate shall cause to be prepared accounts of the receipts and expenditure of the Municipal Fund during the previous year; and shall cause such accounts to be laid before the

Municipal Commissioners for the space of one month, and shall cause copies of such accounts and of any remarks made thereon by the Municipal Commissioners to be forwarded to the Magistrate of the district, who shall forward the same to the Commissioner of the Division.

PART VI.—REGISTRATION OF BIRTHS AND DEATHS.

124. It shall be lawful for the Commis-

Commissioners may keep a register of births and deaths, and appoint Registrars.

sioners to keep in their office a register of all births and deaths within the Municipality, and for this purpose they shall divide the Municipality into such and so many districts as they shall think fit, and for every such district they shall appoint a person to be Registrar of births and deaths within such district.

125. Every Registrar shall dwell within

Every Registrar to live in his district: list of Registrars to be published, &c.

the district of which he is Registrar, and shall cause his name, with the addition of Registrar for the district for which he shall be so appointed, to be placed in some conspicuous place on or near the outer door of his own dwelling-house; and the Commissioners shall cause to be printed and published a list, containing the name and place of abode of every Registrar in the town.

126. The Commissioners shall cause to be

Commissioners to have register books prepared and numbered.

prepared and printed a sufficient number of register books for making entries of all births and deaths which may take place within the Municipality according to the forms prescribed in Schedules (G) and (H) to this Act annexed, and the pages of such book shall be numbered progressively from the beginning to the end.

127. Every Registrar shall inform himself

Registrar to inform himself of, and register births and deaths.

carefully of every birth and of every death which shall happen in his district after the first day of September, and shall learn and register, as soon as conveniently may be after the event, without fee or reward, the particulars required to be registered, according to the forms in the said Schedules (G) and (H), respectively, touching every such birth and every such death, as the case may be, which shall not have been already registered, every such entry being made in order from the beginning to the end of the book.

128. The father or mother of every child born

Information of births to be given within one month.

within the Municipality, or in case of the death, illness, absence, or inability of the father and mother, the occupier of the house or tenement in which such child shall have been born, shall, within one month next after the day of every such birth, give information to the Registrar of the district, according to the best of his or her knowledge and belief, of the several particulars hereby required to be known and registered touching the birth of such child. Any person whose duty it shall be to give information to a Registrar under this section, who shall refuse or neglect to give such information, shall be liable to a penalty not exceeding one hundred Rupees.

129. Some one of the persons present at the death, or in attendance during the last illness, of every person dying within the Municipality, or, in case of the death, illness, inability, or default of all such persons, the occupier of the house or tenement, or if the occupier be the person who shall have died, some inmate of the house or tenement in which such death shall have happened, shall, within eight days next after the day of such death, give information to the Registrar of the district, according to the best of his or her knowledge and belief, of the several particulars hereby required to be known and registered touching the death of such person. Any person who shall refuse or neglect to give any information which it is his duty to give under this section, shall be liable to a penalty not exceeding one hundred Rupees.

130. Every person by whom the information contained in any register of births or deaths under this Act shall have been given, shall sign in the register his name, description, and place of abode; and no such registration shall be deemed to be complete or of any effect until such person shall have so signed it.

PART VII.—MUNICIPAL POLICE.

131. At such time or times, and in such form as the Lieutenant-Governor shall direct, the Commissioners at a meeting shall prepare a statement of the police force required for their Municipality, and such statement, when passed at a meeting of the Commissioners, shall be forwarded to the Lieutenant-Governor through the Magistrate to the Commissioner of the division, who shall either himself sanction or amend the statement, or shall forward it to the Lieutenant-Governor for sanction or amendment, according as the said Lieutenant-Governor may, in each case from time to time, direct who shall sanction or amend such statement. The police force, according to the statement finally approved by the Lieutenant-Governor, shall be the police force of the Municipality for the year next ensuing, and its cost shall be incorporated on the estimates of expenditure to be prepared under this Act.

132. When the strength and the cost and distribution of the police of any Municipality shall have been settled under the next foregoing section, no alteration shall be made in such strength or cost or distribution of costs, save on the recommendation of the Commissioners and with the sanction of the Lieutenant-Governor of Bengal, or of the Commissioner of the division in cases where the Lieutenant-Governor may have delegated to the Commissioner powers under this section.

133. The Commissioners or a sub-committee of the Commissioners nominated for that purpose shall control, appoint, and dismiss or suspend the members of the town police force; provided that no police officer above the rank of constable shall be dismissed or suspended without the sanction of the magistrate of the district; and provided that all the acts of a sub-committee under this section shall be liable to revision by the Commissioners at a meeting.

134. No police officer, who forms part of the strength of the Municipal police, shall be liable to serve beyond the limits of the Municipality, save in execution of duties imposed on him by his employment as a police officer of such Municipality.

135. As soon as possible after the close of each month the District Superintendent of Police shall, as regards each Municipality, present to the Magistrate, in whose jurisdiction such Municipality may be situated, a bill showing the actual expenses incurred during the preceding month in the payment of the said force, and the contingent expenses thereof; and the said Magistrate, on being satisfied that the bill is substantially in accordance with the estimate for such town, shall cause the amount of such bill to be paid to the District Superintendent from the Municipal Fund.

136. The total amount which shall be chargeable to the Municipal Fund for the cost of any police force which may be sanctioned by the Government for employment within any town, including the contingent expenses of such force, shall not exceed the average rate of one rupee and eight annas per annum for each house in such town, provided that the number of police officers appointed shall not be greater than one superior officer for every fifteen constables, and one constable for every fifty houses.

PART VIII.—INTERVENTION BY THE GOVERNMENT.

137. If the Commissioners of any Municipality fail to effect the necessary repairs and maintenance of roads, or to pay for the police of the town, it shall be lawful for the Commissioner of the Division in which such Municipality is situated to convene a Committee consisting of the district sub-divisional Magistrate, the executive engineer of the division, the civil surgeon, and two members nominated by the said Commissioner; and such Committee shall inquire into and report upon the state of such Municipality. And the Lieutenant-Governor may on the report of such Committee call upon the Commissioners, by requisition in writing signed by him and published in the *Calcutta Gazette*, to raise the necessary funds and carry out the purposes of this Act, and thereupon if the Commissioners neglect for the space of three months then next ensuing to comply with the said requisition, the Lieutenant-Governor may direct the Magistrate to raise the necessary funds under the provisions of this Act and carry out in all respects the purposes thereof.

138. When it shall appear to the Lieutenant-Governor in regard to any first class Municipality, or to such officer as he may delegate authority under this section in regard to any second class Municipality, either that due provision is not made for the construction and maintenance in the municipal limits of any district road passing through such limits, and that hinderance to the traffic of the country is caused thereby, or that reasonable elementary education is not available at a fair cost for children of the residents, it shall be lawful for

the Lieutenant-Governor, or such delegated officer as aforesaid, to call upon the Commissioners to repair or maintain such roads, or to provide such means of elementary education as may seem to the Lieutenant-Governor fit; and in case they shall not within three months make due provision for the same, to authorize the Magistrate to collect and apply to these purposes any of the municipal taxes hereinbefore authorized to be imposed.

139. It shall be lawful for the Lieutenant-Governor to direct the Commissioners of any Municipality to contribute the whole or a part of the cost of any elementary school established within such municipality, provided that in no case shall the contribution made under this section for any one year exceed one-sixth part of the balance of the Municipal Fund available, after the cost of police has been met, for carrying out the purposes of this Act. An elementary school shall be deemed to be a vernacular school or a school with a vernacular department, provided that the fee for each vernacular scholar at such school be not more than one anna per month.

PART IX.—MUNICIPAL REGULATIONS.

CHAPTER I.

Duties of Commissioners, &c.

140. The provisions of this and the next succeeding Part shall not have force in any Municipality until they shall have been specially extended thereto, and it shall be lawful for the Lieutenant-Governor of Bengal to extend any or all of the sections in this Part to any Municipality created under this Act, and the said Lieutenant-Governor shall have power to withdraw any Municipality from the operation of all or any of the sections of this Part.

141. The Commissioners may cause a name to be given to any road and affixed in such place or places as they may think fit, and may also cause a number to be affixed to every house in every road for the purpose of identifying such house; and the Commissioners at a meeting may cause such names and numbers to be altered.

142. The Commissioners shall provide all cattle, carts, and implements required for the removal of night-soil, dung, and other filth, and shall, from time to time, appoint or provide places convenient for the deposit of such night-soil, dung, and other filth, and for keeping all cattle, carts, and implements, required for the removal thereof, and for other purposes of conservancy.

143. It shall be the duty of the occupier of every house within the limits of any Municipality to remove from his premises all night-soil, dung, and other filth into carts provided by the Commissioners for the purpose of carrying away the same, and at such times and in such manner as the Commissioners may direct. Provided that of the occupier of any house shall prefer to carry

away the said night-soil, dung, or other filth, it shall be open to him to do so in conformity with the provisions of Section 146 of this Act.

144. All dirt, ashes, rubbish, sewage, soil, dung, and filth, collected by the Commissioners from the roads, houses, privies, sewers, and cess-pools, shall be held to be the property of the said Commissioners, who shall have power to sell and dispose of the same; and the money arising from the sale thereof shall form part of the Municipal Fund.

145. The Commissioners may cause any number of movable or fixed dust boxes, or other convenient receptacles wherein dust and rubbish may be temporarily deposited until removed and carried away, to be provided and placed in convenient situations, and may require the occupiers of houses in roads to cause all such matter as aforesaid to be deposited daily, or otherwise periodically, in the said receptacles.

146. The Commissioners shall from time to time fix the hours within which it shall be lawful to remove night-soil or other such offensive matter, and the manner in which such night-soil or other offensive matter shall be removed.

147. The Commissioners, or any officer appointed by them for that purpose, may inspect all privies, drains, and cess-pools within any Municipality at any time between sunrise and sun-set, after six hours' notice in writing to the occupier of any premises in which such privies, drains, or cess-pools are situated, and may, if necessary, cause the ground to be opened where they or he think fit for the purpose of preventing or removing any nuisance arising from such privies, drains, or cess-pools.

148. All public streams, channels, water-courses, tanks, reservoirs, springs, and wells in any town shall, for the purposes of this Act, be under the direction and control of the Commissioners.

149. The Commissioners shall have power to set apart a sufficient number of convenient tanks, or parts of rivers, streams, or channels, not being private property, for the inhabitants to bathe in, and also to set apart tanks or other places for washing animals or clothes, or for any other purpose connected with the health, cleanliness, or comfort of the inhabitants.

150. It shall be lawful for the Commissioners to require, by notice in writing, the owner of any premises to cleanse any private tank, and to drain off and remove any waste or stagnant water within any such premises which may appear to be injurious to health or offensive to the neighbourhood; and if such owner refuse or neglect to comply with such requisition during eight days from the service thereof, the Commissioners, their officers, and workmen, may enter such premises, and do all such necessary acts for all or any of the purposes aforesaid as they shall think fit; and the expense incurred thereby shall be paid by the

owner of such premises so making default, and shall be recoverable as a debt due to the Commissioners.

151. Whenever any lands or premises being private property or within any private enclosure, appear to the Commissioners to be, by reason of thick or noxious vegetation or want of drainage, in a state injurious to health or offensive to the neighbourhood, it shall be lawful for the Commissioners to require, by notice in writing, the owner or occupier of the premises to clear and remove such vegetation or drain such premises, and if he do not within one week after such notice begin to cut, clear, and remove such vegetation, or to drain such land, and do not complete such work with the due diligence, the Commissioners, their officers and workmen, may, after forty-eight hours' notice, enter into the said premises, and do all necessary acts for the purpose aforesaid as they shall think fit, and the expense incurred thereby shall be paid by the owner or occupier of such premises, and shall be recoverable as a debt due to the Commissioners.

152. The Commissioners may, from time to time, as they see fit, drain off into any sewers, and cleanse and fill up or otherwise abate, any stagnant pool, ditch, tank, pond, or other receptacle of water (the same not being within any private enclosure) which shall appear to them to be useless or unnecessary, or likely to prove injurious to the health of the inhabitants, whether the same be the private property of any person or not.

CHAPTER 2.

Penalties.

153. Whoever wilfully removes, obliterates, or destroys any name or number affixed under section 141 of this Act, or under the provisions of any Act hereby repealed, shall be liable on conviction by a Magistrate to a fine not exceeding Rs. 20.

154. Whoever commits any nuisance, or deposits, or permits his servants to deposit any dust, dirt, dung, ashes, garden, kitchen, or stable refuse or filth of any kind, or any animal matter, or any broken glass or earthenware, broken brick, mortar, or other rubbish, in any road or on the pavement or verandah of any house, or on any ground between the house and the road, or any public quay, jetty, or landing place, or on any part of a river bank, whether above or below high water-mark, except in such places and in such manner and at such hours as shall be fixed by the Commissioners, shall be liable to a penalty not exceeding ten Rupees for each offence.

155. Whoever causes or allows the water of any sink or sewer, or any other offensive liquid matter, belonging to him or being on his land, to run, drain, or be thrown or put upon any road or public highway; or causes or allows any offensive matter from any sewer or privy to run, drain, or be thrown into a surface drain in any such road or highway, shall be liable to a fine not exceeding ten Rupees.

156. Whoever, being the occupier of a house within the limits of any Municipality, keeps or allows to be kept for more than twenty-four hours, or otherwise than in some proper receptacle, any dirt, dung, night-soil, filth, or any noxious or offensive matter, in or upon the roof of such house, or in or upon the roof of any out-house, or in any yard or ground attached to, and occupied by the occupier of such house, shall be liable to a penalty not exceeding ten Rupees for each offence.

157. Whoever, being the owner or occupier of any house, building, or land within any Municipality, whether tenable or otherwise, suffers the same to be in a filthy or unwholesome state, shall be liable to a penalty not exceeding ten Rupees, and to a further penalty not exceeding ten Rupees for every day after conviction for such offence during which the offence is continued.

158. It shall also be lawful for the Commissioners to grant to such persons and for such period as they think fit, licenses to keep privies for public accommodation, subject to such conditions as may be necessary for the preservation of public health and decency. Any such person holding such license, and failing to observe the conditions prescribed in such license, shall be liable to a fine not exceeding fifty Rupees. Provided that it shall be lawful for the Commissioners, at any time, on giving one month's notice in writing, to cancel any license granted under this section.

159. Whoever throws or puts, or permits his servants to throw or put any earth, dirt, or night-soil, rubbish, or filth, into any sewer not specially appropriated for such purpose by the Commissioners, shall be liable to a penalty not exceeding ten Rupees for each offence.

160. Whoever, except as permitted by the Commissioners, bathes in any public stream, channel, water-course, tank, reservoir, spring, or well, or in any other manner fouls the water thereof, shall be liable to a fine not exceeding ten Rupees for each offence.

161. Whoever being the owner or keeper of any cattle, sheep, or pigs, suffers the stall, pen, or place in which they are kept, in or near any road or public highway, to be in a filthy or noxious state, or neglects to employ proper means to remove the filth therefrom, shall be liable to a fine not exceeding twenty Rupees, and to a fine not exceeding three Rupees for every day after conviction for such offences during which the offence is continued.

CHAPTER 3.

Conservancy works.

162. The Commissioners shall provide and maintain, in sufficient numbers and in proper situations, common privies and urinals, and shall cause the same to be kept in proper order and to be daily cleansed.

163. It shall be lawful for the Commissioners to prescribe the form or construction of privy which the owner or occupier of any house or building within the limits of the Municipality may have on his premises; and such owner or occupier shall have such privy shut out by a wall or fence from the view of persons passing by or residing in the neighbourhood; and any such owner or occupier having a privy constructed in a form different from that prescribed by the Commissioners, or failing to shut it out from public view in the manner hereinbefore directed, shall be liable to a fine not exceeding ten Rupees, and to a further fine not exceeding ten Rupees a day for each day of default or breach of the provisions of this section after written notice duly given by the Commissioners to such owner or occupier.

164. All public sewers, drains, and other works for conservancy existing in any Municipality at the time this Act comes into operation, or which may afterwards be made, shall be under the direction and control of the Commissioners.

165. All public sewers, or other works for the improvement, or the conservancy hereafter required in any Municipality shall be constructed under the direction of the Commissioners, who shall be empowered to purchase any land necessary for such purpose from funds at their disposal; or such land shall, if necessary, be taken under the sanction of Government, under the provisions of any Act heretofore passed, or which shall hereafter be passed, for the acquisition of land for public purposes.

166. All branch drains, and all privies and cess-pools within any town, shall be under the survey and control of the Commissioners, and shall be repaired and made efficient at the cost of the owners of the lands and buildings to which the same belong. If any such owner neglect, during eight days after notice in writing, to repair and make the same efficient in such manner as may be required by the Commissioners, the Commissioners shall cause such drain, privy, or cess-pool to be made efficient, or, if necessary, removed, and the expense of such removal or repair shall be paid by the owner or occupier so making default, and shall be recoverable as a debt due to the Commissioners.

167. If any such drain, privy, or cess-pool is constructed, after the passing of this Act, contrary to the directions and regulations of the Commissioners, or contrary to the provisions of this Act, or if any person, without the consent of the Commissioners, constructs, re-builds, or unstops any drain, privy, or cess-pool, which has been ordered by them to be demolished or stopped up, or not to be made, every person so doing shall be liable to a penalty not exceeding fifty Rupees. And the Commissioners may cause such drain, privy, or cess-pool to be removed, or may cause such amendment or alteration to be made therein as they think fit; and the expense thereof shall be paid by the person by whom such drain, privy, or cess-pool was improperly constructed, re-built, or unstopped, and shall be recoverable as a debt due to the Commissioners.

CHAPTER 4.

Obstructions in the road.

168. Whoever builds any wall or erects or sets up any fence, rail, post or other obstruction or encroachment, in any road or public highway, or in or over any open drain, sewer, or aqueduct along the side of any such road or highway, shall be liable to a fine not exceeding one hundred Rupees: and the Commissioners shall have power to remove any such obstruction or encroachment; and the expense of such removal shall be paid by the person erecting the same, and shall be recoverable as a debt due to the Commissioners.

169. Whoever displaces, takes up, or makes any alteration in the pavement or other materials, or in the fences or posts of any road or public highway, without the consent in writing of the Commissioners, or without other lawful authority, shall be liable to a fine not exceeding fifty Rupees.

170. The Commissioners may give notice in writing to the owner or occupier of any house or building as aforesaid, to remove or alter any projection, encroachment, or obstruction, which after this Act shall have taken effect, shall be erected or placed against or in front of such house or building, if the same overhangs, or juts into, or in any way projects or encroaches upon, or is an obstruction to the safe and convenient passage along any road or public highway, or obstructs, or projects or encroaches into or upon, any uncovered aqueduct, drain, or sewer in such road or highway; and such owner or occupier shall, within fourteen days after the service of such notice upon him, remove such projection, encroachment, or obstruction, or alter the same in such manner as shall have been directed by the Commissioners, and in default thereof shall be liable to a fine not exceeding two hundred Rupees; and the Commissioners in such case may remove or alter such projection, encroachment, or obstruction; and the expense of such removal or alteration shall be paid by the owner or occupier so making default, and shall be recoverable as a debt due to the Commissioners.

171. The Commissioners may cause any such projection, encroachment, or obstruction erected or placed against or in front of any house or building in any road or public highway before this Act shall have been extended to the place, to be removed or altered as they shall think fit; provided that notice be given of such intended removal or alteration to the occupier of the house or building against, or in front of which such projection, encroachment, or obstruction shall be, thirty days before such alteration or removal is begun; and they shall make reasonable compensation to every person who suffers damage by such removal or alteration.

172. Whenever any house or building, part of which projects beyond the regular line of a road or public highway or beyond the front of the house or building on either

side thereof, shall be taken down in order to be re-built or altered, the Commissioners may require the same to be set back to, or towards the line of the road or highway, or the line of the adjoining houses or buildings, and shall make reasonable compensation to the owner of such house or building for any damage he may thereby sustain.

173. The Commissioners may give notice to the owner or occupier of any land to cut and trim any hedges or trees which overhang any road or public highway, so as to obstruct the passage; and in the event of such notice not being complied with within eight days from the date of service thereof, the Commissioners may cause the said hedges or trees to be cut and trimmed in the manner required; and the expense incurred by the Commissioners in respect thereof shall be paid by the owner or occupier, and shall be recoverable as a debt due to the Commissioners.

174. It shall be lawful for the Commissioners, by a by-law to be made in manner hereinafter provided, to direct that the external roofs and walls of huts or other buildings about to be erected or renewed in or near any road or public highway shall not be made of grass, leaves, mats, or other such inflammable materials.

175. No person intending to build or take down, alter, or repair any building, shall deposit any building materials or make a hole in or near any public highway, without the permission of the Commissioners, and when such permission is granted to any person, he shall, at his own expense, cause such materials or such hole to be sufficiently fenced and enclosed until the materials are removed, or the hole is filled up or otherwise made secure; and shall cause the same to be sufficiently lighted during the night; and whoever so deposits materials or so makes a hole without such permission, or fails to fence or enclose and cause to be lighted such materials or hole, or remove such materials or fill up or otherwise make secure such hole when the permission has been withdrawn, shall be liable to a fine not exceeding fifty Rupees, and a further fine not exceeding fifty Rupees for every day while the offence is continued after twenty-four hours' notice from the Commissioners.

176. If any house or other building, tank, well, or hole or other place, whether on public or private ground be, for want of sufficient repair or protection, dangerous to human beings, the Commissioners shall cause notice in writing to be given to the owner, if he be known and resident within the limits of their jurisdiction, and also to the occupier of the premises, if any, and shall also cause notice to be put on some conspicuous part of such premises, requiring the owner, or occupier, if any, forthwith to take down, secure, repair, or protect such building, tank, well, or hole, or other dangerous place; and if such owner or occupier do not, within three days after such notice, begin to comply with the requisition, and do not carry on the work to the satisfaction of the Commissioners, they may

cause the same to be taken down, secured, repaired, or protected, so as to prevent danger therefrom; and the expense of such work shall be paid by the owner or occupier of such property so making default, and shall be recoverable as a debt due to the Commissioners.

177. If, in any road any house, building or wall, or anything affixed thereon, be deemed by the Commissioners to be in a ruinous state or likely to fall, or in any way dangerous, they shall forthwith give notice in writing to the owner, if he be known and resident within the limits of their jurisdiction, and also to the occupier thereof, if any, requiring such owner or occupier to take down or secure the same within a fixed time; and in default the Commissioners shall cause such repairs to be made or such buildings to be removed; and the expense thereby incurred shall be paid by the owner of the premises so making default, and shall be recoverable as a debt due to the Commissioners.

178. Whenever, under the provisions of this Act, any work is required by the Commissioners to be executed, or any alterations or improvements to be made in any building, premises, or place, and such work, alterations, or improvements are executed by the occupier of such house, place, or premises, or by the Commissioners, at his expense, the cost thereof may be deducted by such occupier from the next and following payments of his rent due or becoming due to such owner, or may be recovered by him in any court of competent jurisdiction. Provided always, that in case the occupier has a beneficial interest in such building, premises, or place, he shall deduct or recover such sum only as will bear the same proportion to the entire cost of such work, alteration, or improvement, as the value of the owner's interest bears to the value of the joint interest of him and the occupier. And provided also, that in case the rents issuing out of any such building, premises, or place belong to more persons than one, who are entitled to the same, either as being joint proprietors of such building, premises, or place, or as having intermediate and other interests therein, the cost of any work, alteration, or improvement as aforesaid payable by the owner, shall be borne by such persons in proportion to their respective interests, and any one or more of such persons, who may have been compelled to pay more than a just proportion in the first instance, shall have like remedies against the others, for enforcing contribution by them, as are hereby given to the occupier as against the owner.

179. The materials of any such house, building, wall, or other structure or any part of the same which may be pulled down as provided in Section 176, may be sold by the Commissioners, and the proceeds of such sale applied to the payment of the expenses incurred. Any overplus of such sale shall on demand be restored to the owner of such house, building, or wall, and if unclaimed shall, after the lapse of twelve months, be carried to the credit of the Municipal Fund.

CHAPTER 5.

Regulation of certain offensive trades and of Burial and Burning Grounds.

180. Within such limits as may for the purposes of this section be fixed by the Commissioners, no premises shall be newly used except under license from the Commissioners, for any of the following purposes, namely, for melting tallow, for boiling offal or blood, or as a soap house, oil-boiling house, dyeing house, tannery, brick pottery or lime kiln, or other manufactory or place of business from which offensive or unwholesome smells arise, or as a yard or depôt for hay, straw, wood, or coal; and whoever without a license uses any such premises for such purpose, shall be liable to a fine not exceeding two hundred Rupees, and a fine not exceeding fifty Rupees for every day after the conviction for such offence, during which the said offence is continued.

181. No burial or burning ground, whether public or private, shall be made or formed after the passing of this Act, otherwise than by or under the authority of the Lieutenant-Governor of Bengal, without a license from the Commissioners; and whoever shall bury or burn, or cause, permit, or suffer to be buried or burned, any corpse in any burial or burning ground made or formed without such license, shall be liable to a fine not exceeding two hundred Rupees.

182. If, upon the evidence of competent persons, it shall appear to the Commissioners that any burial or burning ground is in such a state as to be dangerous to the health of persons living in the neighbourhood thereof, and also that a suitable place for interment or burning, as the case may be, exists within a convenient distance and is available, the Commissioners, with the sanction of the Lieutenant-Governor of Bengal previously obtained, may, by notification to be affixed on some conspicuous part of the ground, appoint a time, not being less than two months, for the closing of such burial or burning ground, and whoever, after the time so appointed, buries or burns, or causes or permits to be buried or burned, any corpse therein, shall be liable to a fine not exceeding one hundred Rupees.

CHAPTER 6.

Vaccination and Inoculation.

183. In any Municipality where the Lieutenant-Governor may consider that proper and sufficient arrangements have been made for the vaccination or inoculation with the cow-pox of the inhabitants thereof, the practice of inoculation shall be prohibited with effect from such date as may be notified by the Lieutenant-Governor at the time of the extension of this Chapter to such Municipality.

184. Any person who shall thereafter produce, or attempt to produce, in any person, by inoculation with variolous matter, or by wilful exposure to variolous matter, or to any matter, article, or thing im-

pregnated with variolous matter, or who shall wilfully, by any other means whatsoever, produce the disease of small-pox in any person, shall be liable, on conviction before a Magistrate, to imprisonment of either description for a period not exceeding three months, or to a fine not exceeding two hundred Rupees, or to both.

185. If any person having been inoculated with the small-pox in a place to which the provisions of this Act shall not at the time be applicable, shall afterwards enter the town of Calcutta, or any other town or place to which such provision shall then be applicable, before the elapse of forty days from the date of such inoculation, or without a certificate from a qualified medical officer, stating that such person is no longer likely to cause contagion, such person shall be liable, on conviction before a Magistrate, to imprisonment of either description for a period not exceeding three months, or to a fine not exceeding two hundred Rupees, or to both.

186. Whenever a Magistrate shall sentence an offender to fine under this Chapter, it shall be lawful for such Magistrate to award any portion not exceeding one-half of such fine to the person on whose information such offender has been convicted.

• PART X.—MUNICIPAL MARKETS.

187. It shall be lawful for the Municipal Commissioners to grant licenses for the use of any place as a market for the sale of meat, fish, fruit and vegetables within the Municipality.

188. Every license to be granted under the provisions of this Act shall be in force until the next ensuing day therein named for the commencement thereof, and the said Municipal Commissioners shall grant such license whenever it shall be certified to them in writing, under the hand of the Vice-Chairman of the Municipal Commissioners, that such place is fit to be used as a market.

189. The Vice-Chairman, upon the application in writing of the owner of any such place, shall certify under the preceeding section, unless such place be defective as a market in drainage, ventilation, water-supply, or proper width of paths and ways therein.

190. Whoever wilfully or negligently permits any place within the limits aforesaid to be used as a market for the sale of meat, fish, fruit, or vegetables, without a license under this Act, shall, unless such place shall have been used as a market for the sale of similar articles at the time of the passing of this Act, be liable to a penalty not exceeding two hundred Rupees; and shall also be liable to a further penalty not exceeding fifty Rupees for every day during which the said offence shall be continued.

191. Whenever three convictions under the provisions of the next preceeding section shall have been pronounced in respect of the same place, it shall be lawful for the

Magistrate, on the application of the Municipal Commissioners, to order such place to be closed, and thereupon to appoint persons, or otherwise take order, to prevent such place being so used; and every person who shall sell or expose for sale, meat, fish, fruit, or vegetables in any place which shall have been so closed shall be liable for each offence to a fine which may extend to ten Rupees.

192. The owner or lessee of every place within the limits aforesaid at the time of the passing of this Act used as a market for the sale of meat, fish, fruit, or vegetables, shall, within six months of the passing of this Act, register, or cause to be registered, the same in a book to be kept for that purpose by the Municipal Commissioners at their office, in which shall be stated the name of the owner thereof, and of the lessee, the extent and boundary of the market, and the description of articles sold therein.

193. Such registration shall be made on the application in writing of the owner or lessee, or some one of the owners or lessors thereof, and every such application shall contain the particulars hereinbefore required to be set out in the registration.

194. Every transfer of interest in any such market as last aforesaid shall be in like manner registered within two months after the date of transfer.

195. Any market which, or the transfer of which, shall not be duly registered under the preceding sections shall be deemed to be a place not used as a market at the time of the passing of this Act.

196. The Municipal Commissioners may from time to time, if they shall think fit, with the sanction of the Government of Bengal, provide places within the said town for the purpose of being used as municipal markets, and may charge such rents, tolls and fees as to them may seem fit for the use of or right to expose goods for sale in such markets, and for the use of shops, stalls and standings therein.

197. All such rents, tolls, and fees which shall be imposed shall be recoverable by the Municipal Commissioners from the persons liable to pay the same, as if the amounts payable in respect thereof were rates due to the Commissioners from such persons under the provision of this Act.

198. It shall be lawful for the Commissioners to make bye-laws for the establishment and publication of a price-current by measure, weight, or tale of the articles sold in Municipal markets under this Act, and for prescribing the mode of sale of such articles.

199. It shall be lawful for the Municipal Commissioners to expel from any such market any person who or whose servants may be convicted of disobeying any such bye-law, and to prevent such person by himself or his servants

further carrying on any trade or business in such market, or occupying stalls or shops therein, and to determine any lease or tenure which such person may have in any such stall or shop.

PART XI.—JURISDICTION OF COMMISSIONERS IN MUNICIPAL AND OTHER CASES.

200. It shall be lawful for the Lieutenant-Governor to direct that any two or more Commissioners of any Municipality may exercise within the limits of such Municipality the powers of a Magistrate in respect of all or any of the offences under the following provisions of this Act, namely, Sections 69, 76, 77, 79, 84, 85, 86, 87, 88, 97, 117, 118, all the sections of Parts IX and X, and the rules and bye-laws which may be framed under any Section of this Act, and also in respect of all offences named in the Penal Code which may be triable under the Criminal Procedure Code by a subordinate magistrate of the first class. When such direction shall have been notified in the *Calcutta Gazette*, then any person accused of an offence, or liable to a penalty under or in pursuance of the above-mentioned provisions of this Act, shall be tried by a bench of not less than two Commissioners sitting together. With respect to any matter which may, under this section, be transferred to the jurisdiction of the Commissioners, the powers, duties, and authority of the Magistrate shall cease. Provided that if the Commissioners, or a bench of the Commissioners, refuse or omit to act under this section, the Magistrate may, with the sanction of the Commissioner of the Division, resume for such time as he may seem fit the functions transferred to the Commissioners under this section. It shall be competent to the Lieutenant-Governor to amend, modify, or recall any direction notified under this section. In case of difference of opinion between the members of a bench of Commissioners, the opinion of the majority shall prevail; when the numbers are equally divided, the opinion of the senior Commissioner shall prevail. The provisions of this section shall not be held to affect the appellate jurisdiction of the Magistrate of the district, under Chapter XXX of the Code of Criminal Procedure, or the powers of supervision vested in the Magistrate of the district by section 434 of the same Code.

201. It shall be lawful for the Commissioners at a meeting to make bye-laws for regulating the rotation in which, and the place at which, the Commissioners shall sit to decide cases under the next foregoing section, and to assign from the Municipal Fund salaries to clerks and other servants who may be appointed by the Commissioners to serve in the courts of benches of Commissioners sitting under the next preceding section.

PART XII.

THIRD CLASS MUNICIPALITIES.

202. It shall be lawful for the Lieutenant-Governor to extend the provisions of this and the next succeeding Part to any place not being a I or II Class Municipality, and it shall be lawful for the Lieutenant-Governor to delegate the power of extending the said provisions to such officers as he may see

fit. After such extension shall have been notified the Magistrate of the district may by a writing under his hand and seal appoint not less three and not more than five persons to be a punchayet in such place. Provided that no punchayet shall be appointed for any place in which there shall be less than sixty houses, and provided that no punchayet shall be appointed in any place, until a Magistrate shall, in personal communication with some of the residents of such town, have explained to them the general duties of a punchayet.

203. If two or more places containing together not less than eighty houses are so situate that some house in one of such places is situate within one mile of some house in each of the others, it shall be lawful for the Magistrate to form such places into a union, and for the purposes of this part such union shall be deemed to be a village.

Power to make unions of places.

204. It shall be lawful for the Magistrate of the district to permit or cause the election of a punchayet, under such rules as the Lieutenant-Governor may from time to time prescribe for any place, instead of appointing such punchayet under section 201 of this Act. The Magistrate of the district shall have power to accept resignations and to fill up vacancies in punchayets either by election or by appointment. Every member of a punchayet shall hold office until a successor be elected or appointed. But no person shall be eligible for membership of the punchayet of any place, unless he a resident in such place, or the proprietor or holder of land therein or his local agent, provided that such proprietor or local agent shall not be eligible for membership unless he be resident within one mile from some part of such place.

Election of punchayet.

205. Whenever the majority in number of the adult male residents in any place or in two or more places so situate as in section 202 is set forth shall by a writing signed by them apply to the Magistrate of the district for the appointment of a punchayet in such place or places, it shall be lawful for him to appoint a punchayet under this Part in such place or places without regard to the number of houses therein contained, and all the provisions of this Part shall apply to such punchayet and to such place or places.

Power to appoint punchayet on application of villagers.

206. It shall be lawful for the Magistrate of the district to declare by a writing under his hand and seal what shall be the limits of any Municipality constituted under this Part. But in any case where no such declaration is made, the limits of a Municipality under this Part shall be taken to be the boundaries of the area of the village or villages which constitute such Municipality.

Limits of Municipalities.

207. It shall be lawful for the punchayet of any Municipality constituted under this Part to impose within the limits of such Municipality the tax described at section 31 clause (a) of this Act, provided that the average annual tax on each holding shall not exceed one rupee.

Municipal taxation.

208. The assessment to the tax imposed under the next foregoing section shall be made by the punchayet, subject as far as may be to the provisions

Manner of assessment.

of sections 32, 33, 34, 35, 36, 37, 38, 39 and 40 of Part III, Chapter 2 of this Act in respect to Commissioners, provided that it shall not be necessary to send any list or notice of assessment under this part anywhere outside the place for which the assessments may be framed; and provided that any person dissatisfied with his assessment may appeal orally or in writing to the punchayet, who shall consider and decide finally on such appeal; and also that the Magistrate may call for the list of assessment of any village, and that he shall call for such list on the application of ten tax-payers of such villages, and may pass such orders on any such list as he may think fit.

209. Every punchayet shall appoint one of their number to receive and collect the tax, and to grant receipts for the same and to keep the accounts thereof, and it shall be lawful for the punchayet to permit the person so appointed to retain any sum not exceeding six per cent of the amount collected by him to re-pay the costs of such collection.

Collection of the tax.

210. The collecting member of the punchayet shall collect the tax due every quarter, following, as near as may be, the procedure laid down in sections 99, 100, 102, 101, 105, and 107 of Part IV of this Act, provided that the collecting member shall himself do all which must be done by the tax collector or by the Magistrate under the above-mentioned sections; and provided that the collecting member be not bound to make use of the terms prescribed in these sections, so long as any warrant of distress issued for tax due under this Part shall be in writing, and shall be under the hand of the collecting member.

Manner of realization.

211. Any person against whom distress may issue under the next foregoing section may, if he dispute his liability to the arrear demanded of him, apply to the Magistrate either orally or in writing, and the Magistrate, after hearing the applicant's statement and making such enquiry as he may see fit, shall pass such order as he may deem proper on the application.

Appeal against distress.

212. The proceeds of the tax levied under this part, together with any fines realized under this Act, and any other sum which may become applicable for the purposes of this Act, shall constitute a fund which shall be called "The Village Fund;" and such fund shall be applicable to the payment of chowkedars, and the balance after payment of chowkedars shall be applicable to the supply of drinking water to the residents or to their cattle, to simple conservancy operations, and to the support of *patshalas* or village schools.

Application of tax.

213. The punchayet of any place shall be bound to appoint such persons to be chowkedars as they may deem fit, and to assign them salaries out of the Village Fund; provided that not more than one chowkeedar be appointed to every sixty houses, and that the salary of a chowkeedar be not less than three rupees a month, subject to reduction on account of the revenue due on any *chakran* lands enjoyed by such chowkeedar.

Appointment of chowkeedars.

214. On the appointment of any chowkeedar the punchayet shall give to him a certificate signed by them of such his appointment, specifying therein the rate of salary at which he has been appointed, and he shall within seven days produce such certificate at the police station within the limits of which his village may be situate, and the officer in charge of such station shall cause the particulars of such certificate to be registered in a book to be kept in such station for the purpose of such registration, and shall report the same to the Magistrate.

215. It shall be lawful for the Magistrate if he see fit to dismiss any chowkeedar for misconduct or neglect of duty, and the punchayet shall thereupon appoint a successor. It shall be lawful for the punchayet to dismiss or fine to the extent of one month's salary any chowkeedar for neglect of duty of misconduct provided that such chowkeedar may within sixty days appeal to the Magistrate against such dismissal or fine, and the Magistrate shall thereon make such enquiry and pass such order as he may see fit.

216. Every chowkeedar appointed under the provisions of this Part shall perform the following duties:

(1) He shall give immediate information to the officer in charge of the police station within the limits of which the village is situate of every unnatural, suspicious, or sudden death which may occur, and of every offence specified in the final section of this Part which may be committed within the village of which he is chowkeedar, and he shall further keep the police informed of all disputes which are likely to lead to any riot or serious affray.

(2) He shall arrest all proclaimed offenders, and all persons whom he may find in the act of committing any offence specified in the final section of this Part.

(3) He shall observe, and from time to time report to the officer in charge of the police station within the limits of which the village may be situate, the movements of all bad characters in such village.

(4) He shall report to the officer in charge of such police station the arrival of suspicious characters in the neighbourhood.

(5) He shall present himself at such station twice in each week, if such station be within two miles of the village, and if it be more remote once in each week, or once in each fortnight as the Magistrate may direct.

(6) He shall supply any local information which the Magistrate or any officer of police may require.

(7) He shall obey the orders of the punchayet in regard to keeping watch in the village and other matters connected with his duties as chowkeedar.

217. Whenever the chowkeedar may arrest any person, such chowkeedar shall forthwith take the person so arrested to the police station within the limits of which such village is situate, provided that if the arrest is made at night, such person shall be so taken, as soon as convenient, on the following morning.

218. The punchayet shall exercise a general control over the chowkedars, and every member of such punchayet who may know or be informed of the commission within the village of any offence specified in the final section of this Part shall forthwith cause the same to be reported by the chowkeedar to the officer in charge of the police station within the limits of which the village may be situate, and on failure of the chowkeedar, such member shall himself report the same to such officer.

219. Every chowkeedar shall receive, month by month, the full amount of his salary from the member of the punchayet appointed to collect the tax.

220. Whenever the salary of any month shall not be paid in full to any chowkeedar on or before the 15th of the month following, such chowkeedar may apply to the Magistrate, who shall call upon the punchayet within ten days to show cause why they should not pay the amount due to such chowkeedar, and the Magistrate after hearing the punchayet shall pass such order as he may deem fit directing the punchayet or any member thereof to pay the chowkeedar's salary, or erecting a distrait of the property of the punchayet or any member thereof to the amount of the arrear due to the chowkeedar.

221. All powers vested in the punchayet for the appointment and dismissal of chowkedars and for fixing the number of chowkedars to be appointed and the rate of their pay, and for making and levying the assessments hereinbefore directed to be made, may be exercised by the Magistrate or any person whom the Magistrate may by any writing under his hand authorise on that behalf, in case the punchayet shall, for fifteen days after a notice from the Magistrate to exercise such powers or any of them, refuse or neglect to exercise the same, and the Magistrate shall be bound to enquire into any matter concerning the due observance of the provisions of this part in any village whenever ten adult tax-payers may make a representation to the effect that the punchayet's proceedings require supervision or amendment.

222. The punchayet shall be bound to affix once in every quarter on a conspicuous place in the village, or in each village of their circuit, an account of the receipts and expenditure of the quarter next preceding. Any ten adult tax-payers of the village may, if the accounts are not published, or if they are dissatisfied with such accounts, make a representation to the Magistrate who shall be bound to supervise the same.

223. It shall be lawful for the Lieutenant-Governor to invest all or any of the members of a punchayet with powers described in Section 200 of this Act so far as the same are applicable. Two or more of the members so invested may thereafter sit together under such bye-laws as to rotation, days of sitting, and place of sitting, as the Magistrate may from time to time prescribe, and so sitting shall have jurisdiction within the limits of their municipality. All the provisions of the said section with respect to Commissioners shall apply to members of a punchayet invested with powers as aforesaid so far as the said provisions are or may be applicable.

PART XIII.

MISCELLANEOUS.

224. Every bill, notice, schedule, summons, or notice of demand, regarding any assessment, rate, or tax or any money due in respect of the same, may be served personally upon the person to whom the same is assessed, or be left at his usual place of abode with some adult male member or servant of his family, or if it cannot be so served, may be put up on some conspicuous part of such place of abode, and shall thereby be deemed to be duly served. Provided that, if the place of abode of the owner of any house, building, or land in respect of which a rate is assessed be unknown, or if the owner of any such house, building, or land be not resident within the limits of the place, every such bill, notice, summons, or notice of demand, shall be deemed to have been duly served, if put up on some conspicuous part of the house, building, or land in respect of which the rate is assessed.

225. No assessment, and no charge or demand of a rate or tax made under the authority of this Act shall be impeached or affected by reason of any mistake in the name of any person liable to pay the rate or tax, or in the description of any property or thing liable to the rate or tax, or any mistake in the amount of assessment, provided the directions of this Act be in substance and effect complied with; and no proceedings under this Act shall, for want of form, be quashed or set aside in any court of justice.

226. No distress levied by virtue of this Act shall be deemed unlawful, nor shall any party making the same be deemed a trespasser, on account of any defect or want of form in the notice, schedule, summons, notice of demand, warrant of distress, inventory, or other proceeding relating thereto, nor shall such party be deemed a trespasser *ab initio* on account of any irregularity afterwards committed by him; but all persons aggrieved by such irregularity may recover full satisfaction for any special damage sustained by them in any court of competent jurisdiction.

227. Instead of proceeding by distress and sale, or in case of failure to realize by distress the whole or any part of any rates, taxes, expenses, or charges, recoverable under the provisions of this Act, the Commissioners may sue the person liable to pay the same in any Court of competent jurisdiction.

228. The Commissioners may make compensation out of the Municipal Fund to any person sustaining any damage by reason of the exercise of any of the powers vested in the Commissioners, their officers or servants, under this Act.

229. It shall be lawful for the Commissioners to make bye-laws, and to repeal, alter, and amend the same, subject to the confirmation hereinafter-mentioned, for regulating the time and mode of collecting the rates and taxes mentioned in this Act, for regulating the conduct of persons employed by them, for the management of all matters connected with conservancy, and for carrying out all the purposes of this Act; and to affix fines as penalties for the infringement of such bye-laws. Provided that no bye-law shall be repugnant to any law in force, and that no fine for any one infringement of a bye-law shall exceed twenty Rupees, and that in case of a continuing infringement no fine shall exceed five Rupees for every day after notice from the Commissioners of such infringement.

230. No bye-law or alteration of a bye-law shall have effect until the same shall have been approved and confirmed by the Lieutenant-Governor of Bengal, and shall have been published for such length of time and in such manner as the Lieutenant-Governor of Bengal shall order.

231. All bye-laws, when the same shall have been duly confirmed and published, shall, until the same be repealed or altered, be of the like effect as if they were inserted in this Act.

232. No action shall be brought against the Commissioners, or against a punchayet, or any of their officers, or any person acting under their direction, for anything done under this Act, until the expiration of one month next after notice in writing shall have been delivered or left at the office of the Commissioners or affixed at some conspicuous place in the village of such punchayet, or at the place of abode of such person, explicitly stating the cause of action and the name and place of abode of the intended plaintiff; and unless such notice be proved, the court shall find for the defendant, and every such action shall be commenced within three months next after the accrual of the cause of action, and not afterwards; and if any person to whom any such notice of action is given, shall before such action is brought, tender sufficient amends to the plaintiff, such plaintiff shall not recover.

233. The Commissioners may direct any prosecution for any public nuisance whatever, and may order proceedings to be taken for the recovery of any penalties, and for the punishment of any persons offending against the provisions of this Act, and may order the expenses of such prosecution or other proceedings to be paid out of the Municipal Fund, and no charge of an offence under this Act shall be instituted without the order or consent of the

Commissioners, and no such charge shall be instituted except within three months next after the commission of such offence. Any prosecution under this section shall be instituted before any Magistrate having jurisdiction under the provisions of Chapter XV of the Criminal Procedure Code. The procedure of the above-mentioned code shall apply to all trials of offences under this Act.

234. All the proceedings of the Magistrate of the district, or of a Magistrate under this Act, or of the Municipal Commissioners, except as otherwise specially provided, shall be subject to the control and revision of the Commissioner of the division; and all the proceedings of the Commissioner of the division shall be subject to the control of the Lieutenant-Governor of Bengal.

SCHEDULE A.
(Referred to in Section 5.)
ACTS REPEALED.

<i>Number of Act.</i>	<i>Title.</i>
Act XXVI of 1850 ...	To enable improvements to be made in towns.
Act XX of 1856 ...	To make better provision for the appointment and maintenance of police chowkee-ars in cities, towns, stations, suburbs, and bazars in the Presidency of Fort William in Bengal.
Act XXI of 1857 ...	To make better provision for the order and good government of the suburbs of Calcutta and of the station of Howrah.
Act XII of 1858 ...	For raising funds for making and repairing roads in the suburbs of Calcutta and the station of Howrah.
Act III (B.C.) of 1861, or District Municipal Improvement Act.	For the appointment of Municipal Commissioners in towns and other places in the provinces under the control of the Lieutenant-Governor of Bengal, and to make better provision for the conservancy, improvement, and watching thereof, and for the levying of rates and taxes thereon.
Act IV (B.C.) of 1865 ...	For the prohibition of the practice of inoculation in the town and suburbs of Calcutta and in towns to which Act III of 1864 has been or shall hereafter be extended.
Act VI (B.C.) of 1867 ...	For the better regulation of the police in towns and municipalities in the territories under the control of the Lieutenant-Governor of Bengal.
Act VII (B.C.) of 1867 ...	For amending Act III of 1864.
Act II (B.C.) of 1868 ...	For amending the District Municipal Improvement Act.
Act VI (B.C.) of 1868, or District Towns Act 1868.	For providing for the better regulation of the police in towns under the control of the Lieutenant-Governor of Bengal, and for the conservancy and improvement thereof.

SCHEDULE B (referred to in section 36).

NOTICE OF ASSESSMENT.

An assessment made for [here describe the Municipality for which the assessment is made] upon the several occupiers of houses and other

property in the said Municipality pursuant to the Bengal Municipalities Act, 1872, for the purpose of maintaining the conservancy for such Municipality and carrying out the other provisions.

Property occupied.	Name of occupant.	Profession or business.	Amount of quarterly assessment.

Whereas the above assessment has been duly made pursuant to the Bengal Municipalities Act, 1872, and has been revised and settled by me, the undersigned Magistrate of _____, the several persons whose names are included in the said assessment are hereby required to pay the quarterly instalments set opposite to their names with regularity to the Tax Collector or other person appointed by the Magistrate to receive the same, the first payment on the first day of () and every subsequent payment on or before the first day of () the first day of (), and the first day (), or in default thereof, any arrear that may be due will be realized by distraint and sale of the personal effects of the defaulter, or of any goods and chattels which may be found on the premises in respect of which such defaulter is assessed, and such other proceedings adopted for the recovery of the same as allowed by law.

Dated this day of
Magistrate of

SCHEDULE C.—(REFERRED TO IN SECTION 58.)
Tax on Carriages, Horses, and Elephants.

	Rs.	p.	quart.
For every 4-wheeled carriage on springs drawn by two horses	...	4	8
For every 4-wheeled carriage on springs drawn by one horse or pony, or a pair of ponies under thirteen hands	...	1	8
For every 4-wheeled carriage without springs	...	1	8
For every 2-wheeled carriage on springs	...	2	4
For every 2-wheeled carriage without springs, drawn by a horse, pony, or mule	...	0	12
For every horse	...	2	4
For every pony under thirteen hands or mule	...	0	12
For every elephant	...	6	0

Ponies under eleven hands, and children's carriages the wheels of which do not exceed twenty-four inches in diameter, exempt.

SCHEDULE D.

(Referred to in Section 70.)

License on Professions, Trades, and Callings.

CLASS I.

		Yearly.
		Ru.
Every Joint-Stock Company	... ..	100

CLASS II.

Every Merchant, Banker, Shroff, Banian, whole-sale Trader, and Commission Agent, and every practising Surgeon, Physician, Dentist, Architect, Civil Engineer, Barrister, Attorney, Proctor, Notary Public, and Pleader of the High Court ...	Rs. 50
Every owner or farmer of a hât or bazaar.	
Every owner of Cotton, Jute, Hide, or other Screws and every Auctioneer ...	

CLASS III.

Every Broker or Dalal employed in the wholesale transfer or purchase of Imports or Exports, or in the sale of Government Securities, Shares, and Bills of Exchange, or in procuring Freight.	25
Every Practising Licentiate of Medicine, Apothecary, and Veterinary Surgeon...	
Every keeper of a Spirit-shop, Punch-house or Billiard room, wholesale Tobacco or Jute Dépôt.	25
Every Hotel-keeper, Boarding House-keeper, Shop-keeper, Manufacturer or Trader, whose shop or place of business is assessed under Section 4 at more than 250 or less than 100 Rupees a month...	
Every Pawn-broker, and every person having a shop or place of business registered under Section ...	
Every Pleader, Mooktear, or Law Agent, not included in Class II. ...	

CLASS IV.

Every Hotel-keeper, Boarding and Lodging House-keeper, Shop-keeper, Manufacturer or Trader, whose shop or place of business is kept in a brick-house, but not included in Class II. or Class III.	12
Every keeper of a permanent stall at a daily public market or in a chook ...	
Every Poddar or Money-changer ...	
Every Hakeem, Kob-raj, and Native Doctor, not included in any other Class	

CLASS V.

Every keeper of a shop not included in any other Class, and every Dalal not included in Class III. ...	4
Every Pedlar, Hawker, Box-wallah, and keeper of a shop at a periodical market or hât ...	

CLASS VI.

All other itinerant dealers and keepers of stalls at periodical markets or hâts ...	1
---	---

NOTE.—A person who carries on several kinds of business, and may come under more than one of the designations in this schedule, shall be chargeable only under one of such designations at the discretion of the Chairman or of the sub-committee as the case may be, and in the case of a firm consisting of two or more persons, payment by any one of such persons shall be considered to be payment by the firm.

SCHEDULE E.

(REFERRED TO IN SECTION 91.)

Maximum rates of tolls payable on entering the municipal limits.

	Rs.	As.	P.
On every four-wheeled carriage on springs ...	0	8	0
Ditto two-wheeled ditto ...	0	4	0
On every cart, hackery on springs, or cart drawn by men, buffaloes, bullocks, horses, ponies, asses, or mules laden ...	0	4	0
Ditto ditto not laden ...	0	2	0
On every buffalo or bullock laden ...	0	1	0
Ditto horse laden or ridden ...	0	2	0
Ditto ditto not laden or ridden ...	0	1	0
Ditto pony or ass laden or ridden ...	0	1	0
Ditto elephant ditto ...	1	0	0
Ditto camel ...	0	4	0

SCHEDULE F.

FORM A.—(REFERRED TO IN SECTION 104.)

Notice of Demand.

Municipality of ()
To _____ of _____
Take notice that the sum of Rs. _____ being the amount of assessment due from you to the Fund of the said Municipality is hereby demanded from you, and that if you do not, within ten days, pay the same with two annas as the cost of this notice into the office of _____, the same with costs will be levied by distress and sale of your goods and chattels.

(Sd.)

Magistrate of

FORM B.—(REFERRED TO IN SECTIONS 104 and 105.)

Table of Fees payable upon distraints under this Act.

Sums distrained for	Fee.
	Rs. As.
Under 1 Rupee ...	0 4
1 and under 5 Rupees ...	0 8
5 " 10 " ...	1 0
10 " 15 " ...	1 8
15 " 20 " ...	2 0
20 " 25 " ...	2 8
25 " 30 " ...	3 0
30 " 35 " ...	3 8
35 " 40 " ...	4 0
40 " 45 " ...	4 8
45 " 50 " ...	5 0
50 " 60 " ...	6 0
60 " 80 " ...	7 8
80 " 100 " ...	9 0
Above 100 " ...	10 0

The above charge includes all expenses including the service of notice of demand, except when peons are kept in charge of property distrained, in which case three annas must be paid daily for each man.

FORM C.—(REFERRED TO IN SECTION 105.)

Warrant of Distraint.

To (here insert the name of the officer charged with the execution of the warrant.)

Whereas _____ of _____
has not paid or shown sufficient cause for the non-payment of the sum of _____ Rupees due for rates (or taxes) or rates [and taxes] mentioned in the margin for the months of _____ 18 _____, although the said sum has been duly demanded in writing from the said _____, and ten days have elapsed since the service of the notice of demand: This is to command you to distrain the property of the said _____ to the amount of the said sum of _____ Rupees and such further sum as may be sufficient to defray the charges of taking, keeping, and selling such distress, and if within ten days next after such distress the said sum shall not be paid together with such further sum as may be sufficient to defray the charge of taking and keeping such distress, to sell the said property, and having paid and deducted out of the proceeds of the sale the said sum of _____

Rupees and the charges of taking, keeping, and selling such distress, to return the surplus (if any) on demand to the person whom you shall find in possession of the said property. If sufficient distress cannot be found of the property of the said you are to certify the same to us together with this warrant.

(Signature of the Chairman
or Vice-Chairman.)

FORM D.—(REFERRED TO IN SECTION 105.)

Form of Inventory and Notice (state particulars of goods seized).

Take notice that I have this day seized the property specified in the above inventory for the sum of Rupees due for the rates (or taxes) mentioned in the margin for the months of 18 , and that unless you pay into the office of the Municipal Commissioners of the amount due, together with the costs of this distress within ten days from the day of the date of this notice, the property will be sold.

(Signature of the officer executing

Date _____ the warrant of distress.)

FORM E.—(REFERRED TO IN SECTION 105.)

Returns of Sales.

District.	1	2	3	4	5	6	7	8	9	10	11
		Names of defaulters.	Amount of delinquency.	Amount cost or penalty.	Inventory of property seized under distress.	Date of distress.	Date of sale.	Property sold.	Amount realized on each article.	Purchaser's name.	Balance.

SCHEDULE G.—(referred to in Sections 115 and 116.)

18 .

Births in the Municipality of

[illegible]

SCHEDULE H.—(referred to in Sections 115 and 116.)

18 . Deaths in the Municipality of

No.	When died.	Nationality or caste.	Name.	Sex.	Age.	Profession.	Cause of Death.	Signature, description, and residence of informant.	When registered.	Signature of Registrar.

STATEMENT OF OBJECTS AND REASONS.

THERE are at present four different laws, besides several amending Acts, under which municipalities in Bengal are administered. The present Bill has been framed with the view of consolidating these different enactments into a single law. Opportunity has been taken to enlarge the powers of Municipal Commissioners; to lay less municipal work and responsibility on the shoulders of Magistrates; to make Municipal Commissioners elective; and in other ways to afford more scope for municipal self-government. The Bill provides for three classes of municipalities; in two classes the governing body will be Municipal Commissioners, while the rural townships in the third class will be administered by punchayets. Municipal Commissioners will have power to adopt one or more of the ordinary forms of Indian municipal taxation, but for punchayets only one form of local taxation will be available. Municipal funds will be devoted to police and to ordinary municipal purposes; and it is proposed to permit of their expenditure

on the maintenance of education and on the relief of exceptional distress. Village funds in third class Municipalities shall, it is proposed, be applicable to the payment of chowkoydars, to the maintenance of *patshulas* or rural schools, and to the supply of drinking water. Power is taken for Government or its officers to intervene in cases where Municipal Commissioners or a punchayet may fail to maintain sufficient police, or where elementary education may not be available at reasonable cost. Provision is made for members of municipal bodies sitting for the trial of petty offences committed within the limits of their townships.

In respect of nuisances, of conservancy, of vaccination, of town markets, and such like matters, the Bill adopts the provisions of existing Municipal Acts.

C. BERNARD.

The 9th December 1871.

HERBERT COWELL,
Asst. Secy. to the Govt. of Bengal,
Legislative Dept.

The following Bill as settled by the Council of the Lieutenant-Governor of Bengal for making Laws and Regulations, is by order of the President hereby published for general information :—

A Bill to extend the borrowing powers of the Justices of the Peace for the Town of Calcutta, and to provide for the repayment of municipal debt.

WHEREAS it is expedient to increase the amount

Preamble. which the Justices are authorized to borrow, by way of debentures or otherwise, under the provisions of Section 9 of Act IX of 1867, passed by the Lieutenant-Governor of Bengal in Council, and whereas it is expedient to provide for the repayment of municipal debentures and loans; It is hereby enacted as follows :—

1. In the said section, for the words "sum of fifty-five lakhs of rupees," Justice not to borrow more than 55 lakhs. wherever such words occur, shall be substituted the words "sum of eighty-five lakhs of rupees;" and the said section shall be hereafter read and construed as if the words hereby directed to be substituted were inserted in place of the words for which they are hereby directed to be substituted.

2. So soon as the aggregate sums from time to time borrowed by the Justices by way of debenture or otherwise, exclusive Borrowing powers thereon after to cease. of any sums now due by them to the Secretary of State for India in Council, shall amount to the said sum of eighty-five lakhs of rupees, the borrowing powers of the Justices shall thereupon cease and determine, save so far as they are hereinafter expressly reserved.

3. The Justices shall be bound to set aside Establishment of reserve fund. yearly out of their annual income, before making any disbursements in respect thereof, a sum of not less than two per cent. on the total sum borrowed by the Justices exclusive of the sum now due by them to the Secretary of State for India in Council, and shall appropriate the same, so far as it is required or will extend, to repay the amount (if any) of such loans or debentures issued by them as shall fall due in the course of the year. And they shall invest the surplus (if any) of the said sum after repayment as aforesaid, or in case there has not been any amount due or paid in respect of such loans or debentures during the year, then they shall invest the whole of the said sum in Government securities or in any securities guaranteed by Government in the names of the Chairman of the Justices and the Accountant-General of the Government of Bengal, to be by them held as trustees for the purpose of repaying at due date from time to time the several loans contracted or debentures issued by the Justices. All interest accruing due on the said securities shall also from time to time be invested by the Trustees in like manner and held upon the like trust.

4. It shall be the duty of the Trustees from Appropriation of reserve fund. time to time, whenever any loans or debentures shall fall due by the Justices, to realize the whole or a sufficient portion of the securities held by them as aforesaid, and appropriate the sale proceeds thereof, so far as the same will extend, to satisfy such loans or debentures. In case any balance in respect of such loans or debentures so falling due as aforesaid shall remain unsatisfied after appropriation thereto of the sale

proceeds of the whole of such securities, then the Justices may, for the purpose of paying such unsatisfied balance, issue new debentures in manner as is provided by Act VI of 1863 passed by the Lieutenant-Governor of Bengal in Council, section 93, clause 3, or otherwise contract new loans for any sum not exceeding such amount as may be necessary for the purpose aforesaid.

5. The Trustees shall at the end of every year submit a statement to the Justices showing the amount which has been invested during the year under the third section of this Act, and setting forth the date of the last investment made previous thereto, and also the aggregate amount of the securities then in their hands, and the aggregate amount which has up to the date thereof been paid off in respect of the said debentures and loans. Such statement shall be laid before the Justices and published in the *Calcutta Gazette*.

6. This Act shall be read with and as part of Act VI of 1863, passed by the Lieutenant-Governor of Bengal in Council, and of the said Act IX of 1867.

HERBERT COWELL,
Asst. Secy. to the Govt. of Bengal,
Legislative Department.

The following Report of the Select Committee on the Bill "to amend the law for the registration of Jute Warehouses in Calcutta, and to provide for the establishment of an efficient Fire-brigade in Calcutta and its Suburbs, is, by order of the President, published for general information :—

"We, the Select Committee appointed to consider the Bill "to amend the law for the registration of Jute Warehouses in Calcutta, and to provide for the establishment of an efficient Fire-brigade in Calcutta and its Suburbs," have the honor to make the following report.

From the Secretary to the Chamber of Commerce, dated 2nd December 1871.
From certain Agents of Fire Insurance Offices, dated 4th December 1871.
From Commissioner of Police, Calcutta, dated 14th December 1871.
From Secretary, Howrah Municipality, dated 18th December 1871.
From Vice-Chairman, Suburban Municipality, dated 19th December 1871, and enclosure.
From Secretary, Chamber of Commerce, dated 19th December 1871.
From Honorary Secretary, British Indian Association, dated 19th December 1871.
From the Secretary to the Calcutta Trades' Association, dated 29th December 1871.

We have received and considered the papers noted in the margin.

We have provided that the Bill may be extended to Howrah; and have made the Suburban Commissioners the executive authority under the Bill within their jurisdiction.

We have given the Justices power, on the report of a sub-committee of their number, to refuse licenses to existing Jute Warehouses. We have laid down the conditions and fees on which licenses may be granted to existing or to new Warehouses.

We have, on a representation from the Justices of Calcutta, added clauses controlling the sale and use of fire-works and fire balloons in Calcutta.

We recommend that the Bill as now submitted be passed.

C. BERNARD.
S. C. BAYLEY.
ABDOOL LUTEEF.
JOTENDRO MOHUN TAGORE.
B. D. COLVIN."

The 13th January 1872.

AMENDED BILL.

*A Bill to amend the law for the registration of Jute
• Warehouses and to provide for the establishment
of an efficient Fire-brigade.*

WHEREAS it is expedient to amend so much of
 Preamble. Act VI of 1866, passed by
 the Lieutenant-Governor of
 Bengal in Council, as provides for the registering
 and licensing of jute warehouses ; and whereas it
 is expedient to provide for the organization and
 maintenance of a Fire-brigade ; It is hereby enacted
 as follows :—

PART I.

PRELIMINARY.

1. This Act may be called "The Jute Warehouse and Fire-brigade Act, 1872."

It extends to the whole of the town of Calcutta, and to such portions of the Suburbs thereof as are for the time being subject to the operation of Act II of 1866, passed by the Lieutenant-Governor of Bengal in Council, and also to the Municipality of Howrah. And it shall commence and take effect, except in the Municipality of Howrah, immediately upon the passing thereof. In the said Municipality it shall commence and take effect from such date as the Lieutenant-Governor may direct by notification published in the *Calcutta Gazette*.

2. The words mentioned in this section shall for the purposes of this Act have the meanings herein assigned to them, except when from the context a contrary intention appears.

"Jute."	"Jute" and "Cotton" mean respectively
"Cotton."	"Jute" and "Cotton" which
	have not been pressed or
	screwed as if for shipment.
"Person."	"Person" includes a firm
	and a Hindu undivided
	family.

"Insurance Company" means any Association or person who may carry on the business of fire insurance, whether such Association be incorporated or not, and the agent or agents of such Association or person.

"Magistrate" includes a Justice of the Peace for Calcutta, and any person exercising all or any of the powers of a Magistrate.

“Jute Warehouse” means any warehouse, store, depôt, yard, godown or other place used, for the storing, keeping, pressing or depositing of jute or cotton or other substance for the time being subject to the operation of this Act.

3. Sections 38, 39, 40, and 41, of Act VI of 1866, passed by the Lieutenant-Governor of Bengal in Council, are hereby repealed, but such repeal shall not affect any registration which has been made, or any act or offence which shall have been done or committed, or any penalty or liability incurred under the said sections.

PART II

JUTE WAREHOUSES.

4. No jute warehouse, existing at the date of the commencement of this Act within the limits of its operation, shall be used after the 31st July next following such date for the storing, keeping, pressing, or depositing of jute or cotton, unless the owner or occupier thereof shall have previously obtained a license under this Act for such use.

5. As soon as may be after the passing of this Act the Justices shall appoint from their own number a special committee, consisting of seven members, one of whom must be the Chairman of the Justices, whose duty it shall be to visit, inspect, and report on every jute warehouse existing within the town of Calcutta. And the special committee shall report before the 15th day of the said month of July to the Justices whether a license can be granted to all or any such warehouses without risk to life and property in the neighbourhood thereof respectively. No jute warehouse shall be reported upon by the special committee until it shall have been visited by a quorum of not less than three members of the special committee. The Justices may award such fee as they may think fit to each member of the special committee, not being a salary of the corporation of Justices.

[illegible]

7. Any person proposing to establish a new jute warehouse within the town of Calcutta shall send to the Justices a plan of the warehouse so proposed to be established, and it shall be within the discretion of the Justices to grant or refuse a license to establish the same. Every license for a jute ware house granted under this section shall be subject to the following conditions, viz. :—

(1.) That no loose jute, jute rejections or cuttings, cotton, or clippings shall be stored or screwed, or pressed or combed or dried, save within a building, the walls of which shall be of burnt bricks or of stone or of iron, and all the roof of which not including the beams on which such roof rests, shall be of iron, or of masonry or of tiles;

(2.) That such jute warehouse and the buildings therein shall be supplied with solid doors or gates which can be securely closed.

(8.) That no portion of such jute warehouse shall be used as a residence, and no artificial light

or lucifer-matches shall be introduced therein, and that no person shall smoke therein;

(4.) That such jute warehouse shall be at any time open to inspection;

(5.) That the boilers and fire of any steam engine used in such jute warehouse shall be at a reasonable distance from the building;

(6.) That an annual fee as the Justices may think fit shall be imposed in respect thereof at one of the following rates, *viz.* :—

Rupees	...	1,000
"	...	750
"	...	500
"	...	250

and shall be paid in such instalments as the Justices may direct.

In fixing the amount of fee to be paid in respect of any jute warehouse the Justices shall have regard to the annual value thereof as it is for the time being assessed to the payment of municipal taxes, to the size and position of the jute warehouse, to the number and excellence of the pressing machines erected in such jute warehouse, and to the probable income derived from such jute warehouse by its occupier or owner.

(7.) Such other special conditions as the Justices may, on consideration of the special circumstances of such jute warehouse, deem necessary to prevent risk to life and property in the neighbourhood.

8. It shall be lawful for the Justices to appoint suitable officers for the inspection of jute warehouses, within the town of Calcutta;

and it shall be lawful for any officer so appointed, and for any superintendent or inspector of police within the said town to enter at any time into any jute warehouse, where jute or cotton may be kept, and to inspect the same.

9. It shall be in the discretion of the Justices to cancel or to suspend the license of any jute warehouse in respect of which any one or more of the conditions under which such license has been granted, shall appear to them to have been broken.

10. In regard to any jute warehouse situated or used or proposed to be established or used out of the town of Calcutta and within the limits of the operation of this Act, the powers and duties conferred and imposed by this Part, and by every section thereof upon the Justices shall be exercised and discharged by the Municipal Commissioners, within whose jurisdiction such jute warehouse is situated. The annual fee in respect of any license for a jute warehouse granted by the said Municipal Commissioners may be at the rate of Rs. 150, or at any one of the rates mentioned in section 7, clause 6.

Penalties.

11. Any person who shall after the 31st day of the said July without a license under this Act use any jute warehouse, for keeping or depositing jute or cotton, shall be liable, on conviction before a Magistrate, to a penalty not exceeding one hundred rupees for each day during which he may use or continue to use such jute warehouse as aforesaid.

12. Any person who shall without a license use any jute warehouse, for keeping or depositing jute or cotton established after the commencement of this Act shall be liable, on conviction before a Magistrate, to a penalty not exceeding five hundred rupees, and to a further penalty not exceeding fifty rupees for every day during which such jute warehouse is used for keeping or depositing jute or cotton without a license.

13. Any person who shall after the 31st day of the said July use a jute warehouse for the keeping or depositing of jute or cotton after the Justices or Municipal Commissioners shall have refused a license in respect thereof, shall be liable, on conviction before a Magistrate, to a penalty not exceeding five hundred rupees, and to a further penalty not exceeding one hundred rupees for every day during which any such jute warehouse may be so used as aforesaid.

14. Whoever shall introduce or use in any jute warehouse, in which jute or cotton is kept or deposited, any fire or lucifer matches or shall smoke therein, in a manner which is not authorized by the conditions of the license granted for such place, and whoever shall violate any of the conditions or restrictions under which the said license is granted, shall be liable on conviction before a Magistrate to a penalty not exceeding fifty rupees for any one such offence.

PART III.

FIRE-BRIGADE.

15. Within six months from the date of the passing of this Act the Justices shall organize and thereafter maintain an efficient fire-brigade for the town and suburbs of Calcutta; and they shall be bound to make a report to the Lieutenant-Governor once a year showing how the provisions of Parts III and IV of this Act have been carried out; and such report shall be published in the *Calcutta Gazette*.

All existing public fire-engines, with the establishments and buildings thereto belonging, except those belonging to the Military Department, or to the Port Commissioners incorporated under Act V of 1870, shall be transferred to the fire-brigade to be established under this Act. The Justices shall have power to appoint and remove any members or officers of the fire-brigade; and they shall furnish the fire-brigade with all such steam or other fire-engines, horses, oxen, accoutrements, tools, and implements, as may be necessary for the complete equipment of the force, or conducive to the efficient performance of their duties.

16. The Justices may frame bye-laws in respect of the following subjects:—

(1.) Giving of gratuities to persons who have given notice of fires.

(2.) Awarding gratuities by way of a gross sum or annual payment to be from time to time awarded to any member of the fire-brigade.

(3.) For the training, discipline, and good conduct of the members of the force.

(4.) For the speedy attendance of such members with engines and all necessary implements on the occasion of any alarm of fire.

(5.) Imposing and summarily realizing a fine not exceeding one week's wages from any member of the brigade who may infringe these bye-laws.

(6.) And generally for the maintenance of the fire-brigade in a due state of efficiency.

17. On the occasion of a fire, the chief or other officer in charge of the fire-brigade on the spot may remove, or may order any member of the brigade to remove any persons whose presence shall interfere with the due operation of the brigade; and generally, he may take any measures which may appear necessary for the preservation of life and property; and he shall have power by himself or by his men to break into or through or pull down any premises for the purpose of putting an end to the fire, doing as little damage as possible; and he may also cause the mains and pipes of any district to be shut off so as to give greater pressure of water in the place where the fire has occurred. He may also call on the officer in charge of the Port Commissioners' fire-engine to render such assistance as may be possible in the case of any fire occurring near the river bank.

Police officers of all grades shall be authorized to aid the fire-brigade in the execution of its duties. They may close any street in or near which a fire is burning, and they may, of their own motion or on the request of the chief or other officer of the fire-brigade, remove any persons who interfere by their presence with the operations of the fire-brigade.

Any damage done by the fire-brigade in the due execution of their duties shall be deemed to be damage by fire within the meaning of any policy of insurance of property in Calcutta or the suburbs against fire.

But nothing in this section shall exempt any officer of the police or of the fire-brigade from liability to damages on account of any acts done by him without reasonable cause.

18. In the case of any fire occurring in Calcutta or the suburbs the chief officer of the fire-brigade shall ascertain the facts as to the origin and cause of such fire and shall make a report thereon to the Justices, and the said chief officer shall have power to summon witnesses and take evidence in order to the due ascertainment of such facts. The Magistrate shall, on the application of the chief officer, summon any witnesses whom the chief officer may call for, and whom he may not be able to obtain without such process. Persons so summoned shall be subject to all the provisions of the laws in force regarding persons summoned as witnesses before a Magistrate.

LICENCES AND PENALTIES.

19. No person shall let off rockets or send up fire-balloons in the town or suburbs of Calcutta without a license from the Commissioner of Police, for which license a fee of ten rupees shall be payable.

20. No person shall sell or manufacture fire-works in the town or suburbs of Calcutta without a license from the Commissioner of

Police, for which a yearly fee of ten Rupees shall be payable in advance.

21. Whoever shall let off rockets or send up fire-balloons in the town or suburbs of Calcutta without a license as aforesaid shall be liable on conviction before a Magistrate to a penalty not exceeding fifty Rupees for any one such offence.

22. Whoever shall sell or manufacture fire-works in the town or suburbs of Calcutta without a license as aforesaid shall be liable on conviction before a Magistrate to a penalty not exceeding fifty Rupees.

23. The Commissioner may at his discretion, and after 30 days' notice, withdraw or suspend any license granted by him under this Act.

24. In the event of any rockets being let off, or fire-balloons sent up within the precincts of any private premises or compound within the town or suburbs of Calcutta, without the express permission in writing of the Commissioner of Police, the occupier, or owner, or person, under whose immediate control the said premises or compound is, shall be liable to a fine not exceeding fifty rupees, unless he can prove who the person having committed the offence is, and that the offence was committed without his knowledge.

PART IV.

EXPENSES AND FUNDS.

25. The Justices and Municipal Commissioners respectively shall apply the moneys derived from the fees and penalties levied under this Act within their respective jurisdictions in payment of all expenses incurred by them respectively in or about the inspection, and superintendence of jute ware-houses, and the granting of licenses in respect thereof. In the case of Calcutta and the Suburbs, the balance of such monies after payment of the said expenses shall be paid to the credit of an account in the books of the Justices to be called the fire brigade account.

26. Every Insurance Company that insures from fire any property within the town and suburbs of Calcutta shall pay annually to the Justices, by way of contribution towards the expenses of the said fire-brigade, a sum at the rate of half a rupee for every thousand rupees on the gross amount insured by it in respect of such property. All sums paid to the Justices under this section shall be credited to the fire-brigade fund. The said payments shall be made quarterly in advance, on such dates as the Justices may appoint: and arrears on account of these payments shall be realizable as if they were arrears of rates due to the Justices, and all the provisions of Act VI of 1863 (passed by the Lieutenant-Governor of Bengal in Council) and of any Act amending the same shall be applicable so far as the circumstances will permit to the recovery of moneys due under this section.

27. For the purpose of ascertaining the amount to be contributed by every such Insurance Company as aforesaid, every Insurance Company insuring property from fire within the town and suburbs of Calcutta shall, on the 30th day of June 1872, and on every succeeding 30th day of June, or on such other days as the Justices may appoint, make a return to the said Justices, in such form as they may require, of the gross amount insured by it in respect of property within the said town and suburbs. At the foot of every such return shall be appended a certificate by the Secretary or chief officer or manager of such Insurance Company in Calcutta, stating that to the best of his knowledge and belief the return contains a true and faithful account of the sums insured by the Company to which he belongs in respect of such property. Such Secretary or chief officer or manager shall allow either the Chairman or the Vice-Chairman or the Secretary to the Justices to inspect at any time during the hours of business any books and papers that will enable him to ascertain the correctness of the return; and every Secretary or chief officer or manager as aforesaid failing to comply with the requisition of this section in respect of such inspection shall be liable on conviction, before a Magistrate, to a penalty not exceeding fifty rupees for each offence. The Justices on receiving the report of such inspection may alter the return accordingly.

The return made in the June of one year, or such return as altered on inspection by the Justices shall be the basis of the contributions for the year beginning on the first day of January next succeeding.

28. If any Insurance Company makes default in making such return to the Justices as are required by this Act, the said Company or Secretary or chief officer or manager thereof shall be liable to a penalty not exceeding fifty Rupees for every day during which it is so in default.

29. The cost of all establishments and plant hired or purchased, and of all other charges under Part III of this Act, shall be paid from the fire-brigade fund. The full amount of such charges over and above the moneys which may accrue to the fire-brigade fund under sections 25 and 26 of this Act, shall be contributed by the Justices, and by the Commissioners of the suburbs, in the following proportions, namely,—by the Justices, seven-tenths; by the said Commissioners, three-tenths. At the end of each quarter of a year, the Justices shall certify to the said Commissioners the total cost of the fire-brigade for such year, the money which may have accrued under sections 25 and 26 of this Act, and the precise sum which must be paid by each body charged with the cost of the Calcutta fire-brigade under this Act. On the receipt of such certificate, the said Commissioners shall pay the sum certified against them by the Justices: provided that in no case shall the three-tenths payable by the said Commissioners in any year after the first year of the establishment of the fire-brigade exceed the sum of ten thousand Rupees.

PART V.

MISCELLANEOUS.

30. It shall be lawful for the Lieutenant-Governor of Bengal, on the recommendation of the Justices, to declare that any other fibre or any commodity which is stored or deposited in warehouses besides jute or cotton shall be warehoused and kept subject to the provisions of Part II of this Act. When such declaration shall have been made in the *Calcutta Gazette*, this Act shall be read as if the name or names of the said fibre or commodity had been printed in addition to the words "jute" or "cotton" in the several sections of Part II, wherein the said words "jute" or "cotton" may occur.

31. Any person committing any offence in respect of which a penalty is provided by section 14 or section 24 of this Act may, if his name and address be unknown, be arrested by any officer to be by the Justices or the Municipal Commissioners within their respective jurisdictions thereunto appointed, and by such officer or any person by him thereunto authorized, or by any officer of police, forthwith conveyed before some Magistrate having jurisdiction in the place in which such offence shall have been committed, or shall be taken to the nearest police station within the said jurisdiction in order that such person may be detained until he can be brought before a Magistrate, or until he shall enter into recognizance with or without sureties, for his appearance before a Magistrate.

32. Whenever such person shall be taken to a police station, the officer in charge of such station shall, as soon as conveniently may be, cause him to be conveyed before some Magistrate having jurisdiction in the matter.

33. Whenever any person shall be charged with the commission of any offence under this Act before a Magistrate, such Magistrate may forthwith hear and summarily determine the charge of such offence. Any thing made punishable by this Act shall be deemed to be an offence within the meaning of the Indian Penal Code, and without the limits of the town of Calcutta, shall be dealt with, save as herein otherwise provided under the provisions of chapter XV of the Code of Criminal Procedure.

34. This Act so far as it relates to the town of Calcutta shall be read with, and taken as part of the said Act VI. of 1863, and the subsequent Acts amending the same and so far as it relates to the Suburbs of Calcutta, or to the Municipality of Howrah it shall be read with and taken as part of Act III of 1864, passed by the Lieutenant-Governor of Bengal in Council, and of the subsequent Acts amending the same.

HERBERT COWELL,

Asst. Secy. to the Govt. of Bengal,
Legislative Department.

Orders by the Lieutenant-Governor of Bengal.

Revenue and General Departments.

No. 175R.

APPOINTMENTS.

The 13th January 1872.—Mr. Stuart Colvin Bayley to officiate as Commissioner of Revenue and Circuit of the Presidency Division, during the absence, on privilege leave, of Mr. Horace Abel Cockerell, or until further orders.

The 17th January 1872.—Mr. Thomas Bruce Lane to be Secretary to the Central Examination Committee.

Baboo Bhugwan Chunder Bose, Deputy Magistrate and Deputy Collector, and Personal Assistant to the Commissioner of the Burdwan Division, is posted temporarily to Burdwan, where he will exercise the powers of a Magistrate.

Baboo Bogolannud Mookerjee, Deputy Magistrate and Deputy Collector, Burdwan, to officiate temporarily as Personal Assistant to the Commissioner of the Burdwan Division.

The 18th January 1872.—Mr. George Stewart Park to be a Joint-Magistrate and Deputy Collector of the First Grade in Tipperah, but to continue to officiate as Magistrate and Collector of that district.

Mr. James Monro to be a Joint-Magistrate and Deputy Collector of the First Grade in Jessore, but to continue to officiate as Magistrate and Collector of that district.

Mr. James Cruickshank Geddes to be a Joint-Magistrate and Deputy Collector of the First Grade in Pooree, but to continue to officiate as Magistrate and Collector of that district.

Baboo Soorjo Coomur Roy Chowdry to be Sub-Registrar of Assurances of Bistopore, in the 24-Pergunnahs, with effect from the 1st February next.

The 23rd January 1872.—Mr. Thomas Walton, B.A., to officiate as a Joint-Magistrate and Deputy Collector of the First Grade in Midnapore.

Mr. John Ward to officiate as a Joint-Magistrate and Deputy Collector of the Second Grade.

The above two appointments will have effect from the 15th instant.

LEAVE OF ABSENCE.

The 12th January 1872.—Baboo Sham Chunder Nath, Deputy Magistrate and Deputy Collector, Mymensing, for one year, under paragraph 12, Clause 2 of the Uncovenanted Service Absentee Rules, from any date in March next on which he may be permitted to avail himself of the leave.

The 13th January 1872.—Mr. Horace Abel Cockerell, Officiating Commissioner of the Presidency Division, for one month, under Section XVIII. of the Covenanted Service Absentee Rules, from the afternoon of the 23rd instant.

The 23rd January 1872.—Baboo Gopal Chunder Sen, Deputy Magistrate and Deputy Collector, Burdwan, for three months, under Financial Notification No. 3622, dated the 22nd December 1865.

NOTIFICATIONS.

The 17th January 1872.—Mr. Henry Baring Lawford, of the Civil Service, reported his arrival at Bombay on the 12th instant on his return from furlough.

The 22nd January 1872.—The Lord Bishop of Calcutta has granted to the Reverend Charles Edward Wheeler, Chaplain of Patna, one month's privilege leave from the 24th ultimo, under Section XV. of the Leave Rules for Chaplains.

The 23rd January 1872.—Mr. Thomas Bruce Lane, of the Civil Service, reported his return to Calcutta from furlough on the 12th instant.

H. L. DAMPIER,

Secy. to the Govt. of Bengal.

NOTIFICATION.

NOTICE TO MASTER OF SHIPS AND LASCARS.

The 12th January 1872.—Whereas masters of ships who engage lascars and other natives to make voyages to ports beyond the limits of India, are required by the provisions of section 3, Act XV of 1863, and section 23 of the English Acts XVIII and XIX Vic., cap. 91, to engage that they will make proper arrangements for the return of such lascars or other natives to India; and whereas the section of the English Act aforesaid requires that such lascars or natives of India shall be bound to accept such arrangements as may be made for their return to India, provided that those arrangements are in accordance with the original agreements which the lascars, &c., made in India, and are proper in every way; and provided that the ship in which it is proposed that they should return to India is a proper ship for them to serve in:—

Notice is hereby given that Her Majesty the Queen has been pleased to appoint officers at the ports noted on the margin to examine the ships in which it is proposed that such lascars, &c., should return to India, and to see that the agreements into which they are asked to enter are just and fair; and that the arrangements made are in every way fit and proper for such lascars, &c.

Before entering into engagements for returning to India, lascars, &c., should be careful to apply to the proper persons at the ports named above, who will take care of their interests in this matter.

H. L. DAMPIER,

Secy. to the Govt. of Bengal.

NOTIFICATION.

The 22nd January 1872.—Under the provisions of Section 35 of Act V (B.C.) of 1870 (an Act to appoint Commissioners for making improvements in the Port of Calcutta), the Lieutenant-Governor has been pleased to sanction the erection of a building on the Strand Bank, between Jetties Nos. 4 and 5, to include a store-room, guard-house, work-shop, and coal shed, according to estimate submitted, amounting to Rs. 27,000.

H. L. DAMPIER,

Secy. to the Govt. of Bengal.

The following Order issued by the Government of India, in the Home Department, is republished for general information:—

No. 31.—*Fort William, the 19th January 1872.*—*Education.*—His Excellency the Governor General in Council is pleased to appoint the undermentioned gentlemen to be Fellows of the University of Calcutta, viz:—

Sir G. E. W. Couper, Bart., C.B., C.S.I.
J. Graham, Esq.
A. C. Lyall, Esq., C.A.
Lieutenant-Colonel H. Hyde, R.E.
Lieutenant-Colonel J. F. Tennant, R.E.
J. Beames, Esq., C.S.
W. W. Hunter, Esq., B.A., LL.D., C.S.
A. W. Croft, Esq., M.A.
Captain H. S. Jarrett.
Assistant Surgeon G. King, M.B.
T. S. Isaac, Esq.
Doctor J. Anderson.
G. Sibley, Esq., C.E.
The Reverend R. Jardine, D.D.
The Reverend S. Dyson.
The Reverend C. E. Vines, B.A.
Sub-Assistant Surgeon Tameez Khan, Khan Bahadoor.
Baboo Doorga Churn Lahia.
Baboo Gour Das Bysakh.

The following Orders issued by the Government of India, in the Financial Department, are republished for general information:—

No. 409.—*Fort William, the 18th January 1872.*—*Leave and Allowances.*—The Governor General in Council is pleased to direct the insertion of the following Rule as No. 3 under Section XXVIII of the Covenanted Civil Service Leave Code:

If an officer receive an advance of pay in England to enable him to return to duty in India, the advance should be recovered at the rate of exchange fixed for transactions with the Imperial Government at the time it was made.

This rule is general.

No. 508.—The Governor General in Council is pleased to direct the substitution of the words "except under clauses (b) and (c) of Rule VIII" for the words "except under Rule VIII," in Rule VII of the Rules of the 31st July 1868, for the grant of furlough and leave of absence to Chaplains.

H. L. DAMPIER,

Secy. to the Govt. of Bengal.

Judicial and Political Departments.

No. 101J.

APPOINTMENTS.

The 17th January 1872.—Baboo Grish Chunder Chatterjee, B.L., to be a member of the Committee for the management of the Charitable Dispensary at Tumlook, and the Deputy Magistrate of Tumlook to be Secretary to the Committee.

The 18th January 1872.—The Lieutenant-Governor is pleased to appoint the following gentlemen to be members of the Council of the Lieutenant-Governor of Bengal for the purpose of making Laws and Regulations in the Bengal Division of the Presidency of Fort William:—

Mr. Vernon Hugh Schalch.
Rajah Jotendro Mohun Tagore, Bahadoor.
Mr. Thomas Maltby Robinson.

„ F. F. Wyman.

Major William Gordon to be District Superintendent of Police, Bhaugulpore.

Captain Reginald Justus Wimberley to be District Superintendent of Police, Shahabad, but to continue to officiate as District Superintendent of Police, Howrah, until further orders.

Mr. John Lambert to officiate as Personal Assistant to the Inspector-General of Police, during the absence, on leave, of Captain Alfred Reginald Wilkinson, or until further orders.

The 20th January 1872.—Baboo Romesh Chunder Lahoori, B.L., to officiate as Moonsiff of Jamalpore, in Mymensing, during the absence, on duty, of Baboo Khetter Nath Bose, or until further orders.

The 22nd January 1872.—Sub-Assistant Surgeon Shama Churn Mozoomdar to have Medical charge of the Sub-division of Sherghotty and of the Charitable Dispensary at that place.

Sub-Assistant Surgeon Shib Chunder Bose to have Medical charge of the Sub-division of Modhobance and of the Charitable Dispensary at that place.

LEAVE OF ABSENCE.

The 18th January 1872.—Captain Alfred Reginald Wilkinson, Personal Assistant to the Inspector-General of Police, for one month, under Section XVIII of the Covenanted Service Absentee Rules.

Mr. Alfred Erskine Chapman Bolst, of the Bengal Police, is allowed preparatory leave for a period not exceeding thirty days, from the 25th ultimo, the day following the date of his arrival at Bombay on his return from leave to Europe, to enable him to join his appointment at Noakhally.

The 19th January 1872.—Mr. William áCourt Beadon, Officiating Assistant Superintendent of Police, Hooghly, for twenty months, on medical certificate, under paragraph 11 of the Uncovenanted Service Absentee Rules.

NOTIFICATION.

The 7th December 1871.—Under the provisions of Regulation VI. of 1819, the Lieutenant-Governor is pleased to declare the ferry on the river Soobornorekha at Mohapal, on the road between Lodhasole and Mohapal in the district of Midnapore, to be a public ferry.

RIVERS THOMPSON,

Offg. Secy. to the Govt. of Bengal.

NOTIFICATION.

The 9th January 1872.—The attention of officers of Government, and the public generally, is hereby drawn to the provisions of Act XXXI, 1860, (relating to the manufacture, importation, and sale of arms and ammunition, and for regulating the right to keep and use the same, and to give power of disarming in certain cases), as continued in force and amended by Act VI (the Arms Act Continuance Act), 1866.

The provisions of these Acts, restricting (1) the possession of cannons, howitzers, and mortars; (2) the manufacture, repair, sale, or (3) importation of arms and ammunition; and (4) the carrying of arms, are in force throughout the territories subject to the control of the Lieutenant-Governor of Bengal.

The powers of seizure, search, and arrest, in certain cases, defined in sections 20, 21, 25, and

31, Act XXXI, 1860, are still possessed by the several authorities in whom the law vests them.

Under the provisions of sections 22 to 24 of the said Act, the Lieutenant-Governor of Bengal is pleased to prohibit the transport of arms, lead, sulphur, saltpetre, and gunpowder, from or through any portion of the province of Assam and the districts of Purneah, Darjeeling, Dinagepore, Rungpore, Tipperah, Chittagong, Noacolly, Dacca, Backergunge, Mymensing, Sylhet, and Cachar, and the Cooch Behar Division, into or towards any country beyond the British frontier, except under a license granted by one or other of the following officers, that is to say, the Commissioner of Assam for the province of Assam; the Commissioner of Bhargulpore for Purneah; the Commissioner of Rajshahye for Rungpore and Dinagepore; the Commissioner of Chittagong for Tipperah, Chittagong, and Noacolly; the Commissioner of Dacca for Dacca, Backergunge, Mymensing, Sylhet, and Cachar; and the Commissioner of Cooch Behar for the whole of the Cooch Behar Division.

No. 1879, the 1st October 1860.

Notification.—Under section 17, Act XXXI, 1860, the Governor General in Council hereby authorizes the chief officer of police in every seaport town and frontier district in India to grant licenses for the importation of arms, percussion caps, sulphur, saltpetre, gunpowder, and other ammunition, subject to the general control and directions of the chief executive authority of the presidency or place.

The provisions of section 32, Act XXXI, 1860, are not now in force in any portion of the Lower Provinces of Bengal.

RIVERS THOMPSON,

Offg. Secy. to the Govt. of Bengal.

The following Order issued by the Government of India, in the Foreign Department, is republished for general information :—

No. 1066.—*Fort William, the 17th January 1872.*—General.—His Excellency the Viceroy and Governor General in Council has been pleased to confer the title of "Rai Bahadur" as a personal distinction upon Baboo Issur Chunder Ghosal, late Deputy Magistrate of Santipoor, in consideration of his meritorious services under Government.

The following Orders issued by the Government of India, in the Military Department, are republished for general information :—

No. 38.—*Fort William, the 16th January 1872.*—The following extract of a Military letter from the Right Hon'ble the Secretary of State for India, No. 309, dated the 6th of December 1871, is published for general information :—

"A Medical Officer, whether he be employed in a Civil or in a Military capacity, is subject to the general rules of the Medical Service as respects superannuation, as laid down in the Despatch No. 172* of 24th April 1861."

No. 39 of 1872.—The undermentioned Officer is permitted to proceed to Europe on furlough on private affairs :—

Surgeon Major Joseph Fayer, M.D., C.S.I., of the Medical Department (Honorary Physician to Her Majesty), Professor of Surgery, Medical College, Calcutta, and ex-officio First Surgeon, College Hospital,—for two years, under the Regulations of 1868.

RIVERS THOMPSON,

Offg. Secy. to the Govt. of Bengal.

Public Works Department,—Bengal.

LOCAL,—COMMUNICATIONS.

No. 399.

The 11th December 1871.

In supersession of the rules referred to in Notification No. 243 of the 9th August 1870 by this Department, the following draft of rules having reference to the undermentioned four navigable channels in the Backergunge District, viz :—

1. The River Damoodah, connecting Rivers Balassur and Koteha and Kaleegunga.
2. The Cowcolly River, from its junction with the Koteha and Kaleegunga Rivers, up to the place where the Jhallokati Bharani Khall rises.
3. The Jhallokati Bharani Khall, from its junction with the River Cowcolly to its opening into the River Jhallokati.
4. Bhandaria Dong, from its junction with the Jangalia River up to the place where the Khatakhal begins on the south, known in its several channels as Augaria, Joobkhali, Galoon, Churkhally, Kanoodass Khali, and Bhandaria,—

is published for information under the provisions of sections XI and XII of the *Canals Act* (V of 1864, B.L.C.).

1. Every vessel, not being a steamer or flat for which a fixed rate of toll has been provided, on entering any of the above navigable channels, shall be liable to measurement by the officer in charge of the toll station, for the purpose of ascertaining the amount of toll to be paid.

2. The tonnage of every vessel, not being a steamer or flat as aforesaid, whether laden or empty, shall, for the purposes of the *Canals Act* and of these rules, be determined by the following measurement :—

(a)—The product of half the length of the vessel, from stem to stern, measured along the water-line, multiplied by the interior greatest breadth of the vessel, multiplied by the depth from the water-line to the bottom of the vessel, is to be taken as the number of maunds upon which toll should be levied.

(b)—The measurement of the length is to be made in feet, rejecting inches. The measurement of the breadth and depth is to be made in feet, and quarters of feet, rejecting portions of less than a quarter of a foot.

(c)—In calculating the amount of toll to be levied, any fraction of 100 maunds, less than 50 maunds, is to be omitted.

3. No timber, bamboos or grass will be admitted, except securely and compactly packed in the form of a raft. There shall be no restriction as to the size of rafts, but the supervisor of tolls may order a raft to be lessened and divided into two or more rafts, when its size is such as to impede the navigation of the channels.

4. Every vessel entering any of the channels shall be furnished with a ticket on paying the prescribed toll. The ticket will specify the date

of entry, the maundage of the vessel, and the amount of toll paid. Toll paid at the first station clears the passage through any tolls met afterwards on the same voyage.

5. No vessels whatever, except such as are employed on works connected with the maintenance or improvement of the lines of channels in question, shall be exempted from paying toll.

6. Any person infringing any of the above rules, or wilfully interfering in their enforcement, shall be liable, under section XI of the Canals Act, to a fine not exceeding Rs. 50 for any one offence.

ESTABLISHMENT.

No. 29.

The 16th January 1872.

Notifications.—Mr. J. Fonnessy, Executive Engineer, Second Grade, assumed charge of the Midnapore Division on the 11th January 1872, before noon.

No. 30.

Mr. A. H. Tyndall, Assistant Engineer, First Grade, assumed charge of the Darjeeling Division on the 8th January 1872, before noon.

No. 31.

The 17th January 1872.

Leave of Absence.—Mr. B. Clark, Assistant Engineer, First Grade, attached to the Second Presidency Division, is allowed privilege leave for one month, under Sections 16 and 20 of the revised Uncovenanted Service Absentee Regulations.

No. 32.

Notification.—Baboo Surruth Chunder Ghose, Local Sub-Engineer, Second Grade, joined the Dacca Division on the 23rd December 1871, before noon.

No. 33.

Transfers.—The following Accountants are transferred to the Divisions specified opposite to their names:—

Baboo Shooibun Mohun Chatterjee, Accountant, Fourth Grade, from the Central Office of Accounts, Bengal, to the Sylhet Division.

Baboo Kally Prosono Roy, Accountant, Fourth Grade, from the late Northern Cuttack to the Cuttack Division.

Baboo Kally Komul Sircar, Accountant, Fourth Grade, from the Cuttack to the Cuttack Workshop Division.

Baboo Susty Churn Mitter, Accountant, Third Grade, from the Cuttack Workshop Division to the Central Office of Accounts, Bengal.

No. 34.

The 19th January 1872.

Notifications.—Lieutenant-Colonel F. J. Davies, N.I., Executive Engineer, First Grade, assumed charge of the Barrackpore Division on the 2nd January 1872, afternoon.

No. 35.

Baboo Radhica Persaud Mookerjee, Assistant Engineer, First Grade, joined the Nuddea Division on the 2nd January 1872, before noon.

No. 36.

Mr. H. J. Handley, Assistant Engineer, First Grade, joined the Giridih Road Division on the 28th December 1871, before noon.

No. 37.

The 22nd January 1872.

Appointment.—Baboo Wooma Canto Ghoso, Probationary Overseer, Third Grade, attached to the Sylhet Division, is permanently appointed to the Upper Subordinate Establishment in that Grade.

No. 38.

Notification.—Baboo Jodonath Bose, Overseer, Second Grade, attached to the Berhampore Division, is reduced to the rank of Overseer, Third Grade, and transferred to the Burrakur Division.

No. 39.

The following Orders issued by the Government of India, Public Works Department, are republished for information:—

No. 32 of the 15th January 1872.—The promotion of Mr. W. G. Bayly, B.A., to the rank of Deputy Controller of Public Works Accounts, published in Notification No. 458, dated the 7th ultimo, has retrospective effect from the 23rd November 1871.

No. 39 of the 19th January 1872.—The following is published for information and guidance in the Public Works Department:—

From COLONEL B. E. BACON, Officiating Secretary to the Government of India, Military Department, to the Controller of Military Accounts,—(No. 699, dated Fort William, the 16th November 1871.)

In reply to your letter No. 349H., dated 17th June last, I am directed to acquaint you that the Right Hon'ble the Secretary of State has decided that Officers of the Royal Engineers who hold permanent staff appointments not of a regimental nature, and who may desire to take leave to England under circumstances which by the furlough rules of 1868 involve forfeiture of appointment, cannot obtain furlough under those rules. They must therefore obtain the leave, if at all, just as any other Officer of Her Majesty's British troops holding no staff appointment.

2. But the principle laid down in Government General Order No. 22, dated 6th January 1870, (without the addendum notified in Government General Order No. 54 of 1871), and in paragraph 2 of Government General Order No. 627, dated 17th June 1870, is applicable to such Officers; the three years' service required being reckoned in the case of those who are completing their first term of service in India from the date of their reporting their arrival in this country.

MILITARY.

No. 40.

The 22nd January 1872.

Declaration under Section VI., Act X. of 1870 of the Government of India.—Whereas it appears to His Honor the Lieutenant-Governor of Bengal that land is required to be taken by Government at the public expense, for a public purpose, *viz.*, for elephant sheds in Mouzah Modunpore, Pergunnah Pajmour, Sub-division Ranaghat, Zillah Nuddea, it is hereby declared that, for the above purpose, a piece of land measuring, more or less, 9 beegahs 6 cottahs 9 chittacks of standard measurement, bounded on the North by the *mal* land of Bhugobhatty Churn Mukhapadhyia and Kamini Sunduri Chowdhurine; on the East by the resumed lakheraj land of Kali Kisto Roy and others; on the South by the Pagla Jole; on the West by the lakheraj land of Jogunnath Roy and others, is required within the aforesaid Mouzah of Modunpore.

This Declaration is made, under the provisions of Section 6, Act X. of 1870, to all whom it may concern.

LOCAL,—MISCELLANEOUS PUBLIC IMPROVEMENTS.

No. 41.

The 23rd January 1872.

Declaration under Section VI., Act X. of 1870 of the Government of India.—Whereas it appears to the Lieutenant-Governor of Bengal that land is required to be taken up by Government at the public expense, for a public purpose, *viz.*, for extending the open excavation through the Salt Water Lake reclaimed area in Mouzahs Dhappa, Maunpore, and Baneetollah, Pergunnah Calcutta, from the Muckulpatea Khal eastward, it is hereby declared that, for the above purpose, a piece of land measuring, more or less, 3,000 feet in length and 190 feet in breadth, or about 39 beegahs, is required within the aforesaid Mouzahs of Dhappa, Maunpore, and Baneetollah.

A plan of the land has been made, and may be inspected at the Office of the Justices of the Peace for the town of Calcutta.

This Declaration is made, under the provisions of Section 6, Act X. of 1870, to all whom it may concern.

By order of the Lieutenant-Governor of Bengal,

H. LEONARD, C.E.,

*Offg. Secy. to the Govt. of Bengal**in the Public Works Department.*

Irrigation.

NOTIFICATION.

No. 24.

The 20th January 1872.

Notification.—With reference to Notification No. 244, dated 14th November last, it is hereby notified that Range III. of the Midnapore Canal between Panchcoorah and Dainan is now re-opened for traffic.

ESTABLISHMENT.

No. 25.

The 23rd January 1872.

Mr. R. Read, Junior, Temporary Supervisor, First Grade, joined the Cosave Division on the forenoon of the 8th January 1872.

No. 26.

Mr. A. Monies, Apprentice Engineer, joined the Hidgellee Division on the forenoon of the 16th January 1872.

No. 27.

Leave.—Mr. J. T. Williamson, Assistant Engineer, Second Grade, attached to the Arrah Division, is allowed privilege leave for one month, under Section 16 of the revised Uncovenanted Service Absentee Regulations.

No. 28.

Mr. C. H. Roberts, Assistant Engineer, First Grade, attached to the Hidgellee Division, availed himself of the leave to Europe granted to him on the 20th November 1871.

No. 29.

Mr. W. H. Morrow, Supervisor, Second Grade, rejoined the Dehree Division on the 5th January 1872 from privilege leave for ten days granted to him on the forenoon of the 26th December 1871.

No. 30.

Notification.—Lieutenant A. D. McArthur, R.E., Assistant Engineer, Second Grade, attached to the Sasseram Division, passed the Lower Standard in Hindustanee on the 7th February 1870.

No. 31.

Posting.—Baboo Soodam Chunder Patnaik, Assistant Engineer, Third Grade, is posted to the Hidgellee Division.

No. 32.

Promotion.—In continuation of this Office Notification No. 181, dated 3rd October 1871, Lieutenant A. D. McArthur, R.E., Assistant Engineer, Second Grade, attached to the Sasseram Division, is promoted to Assistant Engineer, First Grade, with effect from the 1st September 1871.

No. 33.

Erratum.—In Notification No. 11, dated 3rd January 1872, for "with effect from 13th December 1871," read "1st December 1871."

F. T. HAIG, *Lieut.-Col., R.E.**Offg. Joint-Secy. to the Govt. of Bengal in the P. W. D., Irrigation Branch.*

Departmental Notices.**Notification.**

MR. DEPUTY COLLECTOR HALDANE RATTRAY having received charge of the treasury at Rajmehal on the 30th December last has been authorized to draw bills on all other treasuries.

J. W. DALRYMPLE,
Commissioner, S. P.

BHAUGULPORE,
The 8th January 1872.

Notification.

MR. COVENANTED DEPUTY COLLECTOR TREVOR JOHN CHICHELEY GRANT, having received charge of the Treasury at Monghyr on the 29th December last, has been authorized to draw bills on all other treasuries.

J. W. DALRYMPLE,
Commissioner.

BHAUGULPORE,
The 4th January 1872.

Notification.

MR. DEPUTY COLLECTOR AND DEPUTY MAGISTRATE JOHN REGINALD HAND, having received charge of the Godda Treasury on the 5th instant, has been authorized to draw bills on all other treasuries.

SYED AMER HOSSEIN,
Persl. Asst. to the Commr., for Commr., S. P.
BHAUGULPORE,
The 16th January 1872.

Notification.

BABOO KANTI CHANDER CHATTERJEA, Deputy Collector, has been placed in charge of the Bancoorah Treasury, and authorized to draw bills on other treasuries.

C. T. BUCKLAND,
Commissioner.

BURDWAN COMM'R.'S OFFICE,
The 30th December 1871.

Notice.

COVENANTED DEPUTY COLLECTOR MR. E. G. GLAZIER has been placed in charge of the Rungpore Treasury, and authorized to draw bills on other treasuries.

E. W. MOLONY,
Commissioner.
COMM'R.'S OFFICE, RAJ. DIVN., CAMP ISWARDEE,
The 31st December 1871.

Notice.

MR. UNCOVENANTED DEPUTY COLLECTOR WILLIAM SHAW ROCHFORD DAVIES, having been placed in charge of the Julpigooree Treasury from the 29th December 1871, is authorized to draw bills on other treasuries.

J. C. HAUGHTON,
Commr. of Cooch Behar Divn.
JULPIGOOREE,
The 29th December 1871.

Notice.

BABOO OKHOY COOMAR SEN has been placed in charge of the Backergunge Treasury, and authorized to draw bills on all other treasuries.

OKHOY CHUNDER DOSS,
Persl. Asst., for Commr.

DACCA COMM'R.'S OFFICE,
The 16th December 1871.

STATEMENT showing the quantity of Salt in store available for exportation on private trade at each of the several Ports of Export in the under-mentioned Districts:—

Name of District.	Ports at which Salt is generally available for export on private trade.	Quantity remaining in store actually available for export on 30th Nov. 1871.	REMARKS.
		Indian Mds.	
Ganjam	Bayanapadu, at the Nowpudali Salt Pans	50,000	
Godavery	Cocanada	.....
Nellore	Iskapalli	59,056	
	Madras	297,496	
Chingleput	Ennore	170,646	
	Covelong	.....
South Arcot	Merkanum	50,000	
Tanjore	Negapatam	.....
Tinnevely	Katnavady	.....
	Tuticorin	.....
	Total	636,188	

N.B.—Salt for export will be supplied by Government at the rates specified in the Notifications dated 21st March 1868 and 22nd April 1869, published at pages 737, Fort St. GEORGE GAZETTE, dated 24th March 1868, and 637, dated 27th April 1869.

F. BRANDT,
for Sub-Secretary.

REVENUE BOARD OFFICE,
Madras, the 20th December 1871.

PUBLISHED for general information.

By order of the Member in charge,

T. B. LANE,
Offg. Secretary.

BOARD OF REVENUE, L.P.,
Fort William, the 19th January 1872.

Statement showing the importation of Salt (private property) in bond and afloat on River Hooghly, subject to Customs' duty on the 16th January 1872.

	Government Golabs.	Private Golabs.	Afloat.	Total.
	In Mds.	In Mds.	In Mds.	In Mds.
Liverpool Pungah	1,008,313½	99,308½	256,032	19,63,654
French Kurkutch	21,472	.....	.....	21,472
Italian	2,466	.....	.....	2,466
Ceylon	1,834	.....	.....	1,834
Madras	43,107½	.....	.....	43,107½
Arabian and Persian Gulf's Kurkutch and Muscat Rock	408,314½	...	3,101	4,11,606½
Total	2,085,007½	99,308½	256,323	2,449,539

By order of the Board of Revenue, L.P.,

J. A. CRAWFORD,
Collector of Customs.

CALCUTTA CUSTOM HOUSE,
The 18th January 1872.

SENIOR SCHOLARS, 1872.

FIRST GRADE.

Sen, Tara Prasanna	... Presidency College.
Lahiri, Prasanna Kumar	... Presidency College.
Bhattacharya, Sarvesvar	... Presidency College.
Ghosh, Nagendra Nath	... Presidency College.
Ghosh, Barada Prasad	... Krishnaghur College.
{ Datta, Purna Chandra	... Presidency College.
{ Percival, H. M.	... Dacca College.
Datta, Ram Lal	... Hughly College.
Mukhopadhyay, Mohan.	Khetra Presidency College.
Bandyopadhyay, Nistaran	... Presidency College.

SECOND GRADE.

Ghosh, Rama Prasanna	... Presidency College.
{ Das, Navin Chandra	... Presidency College.
{ Sarkar, Narendra Nath	... Presidency College.
Sen, Aditya Chandra	... Presidency College.
Datta, Ram Narayan	... Hughly College.
Nath, Prayag	... Patna College.
Ghosh, Apurva Krishna	... Cathedral Mission College.
{ Bandyopadhyay, Tripura	...
{ Charan	... Presidency College.
{ Ghoshal, Uma Nath	... Krishnaghur College.
Chattopadhyay, Aditya	...
Kumar	... Presidency College.
Sur, Hari Mohan	... Hughly College.
Patnayak, Chatur Bhuj	... Cuttack High School.

THIRD GRADE.

CALCUTTA CIRCLE.

Sarkar, Purna Chandra	... Cathedral Mission College.
{ Dhar, Gokul Chandra	... Presidency College.
{ Sinha, Hari Mohan	... Presidency College.
Datta, Man Mohan	... Presidency College.
Sarkar, Natavar	... Presidency College.
Bandyopadhyay, Mahes	...
Chandra	... Presidency College.

HUGHLY CIRCLE.

Chattopadhyay, Bipra Charan	Cuttack High School.
Bhattacharya, Kedar Nath	... Hughly College.
Ráy, Madhu Sudhan	... Cuttack High School.

DACCA CIRCLE.

Gangopadhyay, Rajani Nath	Dacca College.
Chandra, Manik	... Gowhatti High School.
Sarma, Kasi Nath	... Gowhatti High School.

PATNA CIRCLE.

Prasad, Durga	... Patna College.
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KRISHNAGHUR CIRCLE.

Mukhopadhyay, Harendra	Krishnaghur College.
Nath	...
Pal, Hari Das	... Krishnaghur College.
Gangopadhyay, Piyari Lal	... Krishnaghur College.

BERHAMPUR CIRCLE.

Sanyal, Kedar Nath	... Berhampur College.
Chakravarti, Giris Chandra	Berhampur College.

W. S. ATKINSON,

Director of Public Instruction.

FORT WILLIAM,

The 3rd January 1872.

JUNIOR SCHOLARS, 1872.

FIRST GRADE.

Gupta, Bipin Bihari	Hughly Collegiate School.
Basu, Pramatha Nath	Krishnaghur Collegiate School.
Chiodetto, A.	St. Xavier's College.
Basu, Durga Das	Hindu School.
Dé, Panch Kúri	Metropolitan Institution.
{ Bandyopadhyay, Mahendra Nath	Hare School.
{ Sen, Triguna Charan	Hare School.
Sen, Adhar Lal	Hindu School.
{ Mitra, Sarat Chandra	Hindu School.
{ Sen, Gada Dhar	Patna Collegiate School.

SECOND GRADE.

CALCUTTA CIRCLE.

Chattopadhyay, Pares Nath	Metropolitan Institution.
Bhattacharya, Hara Prasad	Sanskrit College.
Sarkar, Nagendra Nath	Hare School.
Mukhopadhyay, Hari Das	Metropolitan Institution.
Basu, Devendra Nath	Hindu School.
Mukhopadhyay Mahendra Nath	Hare School.
Sil Kanai Lal	Hindu School.
Haldar, Nitai Charan	Hindu School.
Dás, Raj Krishna	General Assembly's School.
Ráy Uma Prasad	Hare School.
Datta, Purna Chandra	General Assembly's School.
Datta, Khirad Kumar	Hindu School.
{ As, Mati Lal	General Assembly's College.
{ Chattopadhyay, Guru Das	Sanskrit College.
Ghosh, Kali Pada	Hindu School.
Ewing, H.	La Martiniere School.
{ Ghosh, Sarada Prasad	Hindu School.
{ Bisvas, Mahendra Nath	Hare School.

HUGHLY CIRCLE.

Mukhopadhyay, Kisor Mohan	Uttarpara School.
Rajak, Bihari Lal	L. M. School, Bhowanipur.
{ Basu, Annada Prasad	L. M. School, Bhowanipur.
{ Rudra, Madhu Sudan	Uttarpara School.
Bandyopadhyay, Mati Lal	Uttarpara School.
{ Maitra, Kasi Nath	L. M. School, Bhowanipur.
{ Ghosh, Ganes Chandra	Harinavi Aided School.
{ Ghosh, Priya Nath	L. M. School, Bhowanipur.
Gangopadhyay, Hari Prasad	Hughly Collegiate School.
{ Mitra, Ambika Charan	Hughly Branch School.

KRISHNAGHUR CIRCLE.

Mukhopadhyay, Bihari Lal	IL, Krishnaghur Collegiate School.
Bhattacharya, Chandra Sekhar	L. M. School, Burdwan.
Sen, Raj Krishna	Krishnaghur Collegiate School.

BERHAMPUR CIRCLE.

Mukhopadhyay, Hira Lal, *Kandi School*.
 Ghosh, Jadu Nath, *Berhampur Collegiate School*.
 Sinha, Braja Chandra, *Kandi School*.
 Chattopadhyay, Kus Chandra, *Bhagulpur School*.
 Shah Mahammad, Azim, *Bhagulpur School*.
 Prasad, Akhileshwar, *Patna Collegiate School*.
 Ghosh, Asutosh, *L. M. School, Khagra*.
 Sayyid Ahmad Khyrat, *Gya School*.
 Mukhopadhyay, Pramathu Nath, *Bhagulpur School*.

DACCA CIRCLE.

Sen, Kali Mohan, *Dacca Collegiate School*.
 Chakravarti, Navakumar, *Pogose School*.
 Basu, Mahini Mohan, *Dacca Collegiate School*.
 Bandyopadhyay, Bhagavati Charan, *Dacca Collegiate School*.
 Datta, Bhagavan Chandra, *Pogose School*.
 Basu, Isvar Chandra, *Dacca Collegiate School*.
 Dhar, Mathura Nath, *Faridpur School*.
 Basu, Hara Kumar, *Dacca Collegiate School*.
 Datta, Dvija Das, *Pogose School*.
 Ghosh, Jadav Chandra, *Mymensingh School*.

THIRD GRADE.

CALCUTTA CIRCLE.

Basu, Barada Das, *Hare School*.
 { Gupta, Sarat Chandra, *Sanskrit College*.
 { Townsend, J., *St. Xavier's College*.
 { Ghosh, Chandi Das, *Hindu School*.
 { Mitra, Jogendra Chandra, *Hindu School*.
 { Basu, Ananta Kumar, *Hindu School*.
 { Sarkar, Bipin Bihari, *Hare School*.
 { Datta, Manumatha Nath, *Hare School*.
 { Dé, Prasanna Kumar, *Hindu School*.
 { Ráy, Syama Prasad, *Hare School*.
 { Abdul Hakim, *Calcutta Madrasah*.
 { O'Donel, H., *Doveton College*.
 { Sarkies, J. M., *Doveton College*.
 { Bandyopadhyay, Nanda Gopal, *Hare School*.
 { Palit, Priya Nath, *Hindu School*.
 { Dás, Surendra Nath, *Sanskrit College*.
 { Gupta, Hira Lal, *Hare School*.
 { Mitra Madhav Chandra, *Sanskrit College*.
 { Mukhopadhyay, Jogendra Chandra, *Hare School*.
 { Datta, Mahes Chandra, *Hare School*.
 { Bandyopadhyay, Rukhal Das, *Free Church School*.
 { Purvis, G. C., *Doveton College*.
 { Datta, Bijay Krishna, *Oriental Seminary*.
 { Boilard, E., *St. Xavier's College*.
 { Nan, Hira Lal, *Hare School*.
 { Ronaldson, E., *Doveton College*.
 { Basu, Narendra Nath, *Hindu School*.
 { Bhattacharya, Jogendra Nath, (Sr.) *Free Church School*.
 { Basu, Umas Chandra, *Free Church School*.
 { Aiyer, T. A. A., *St. Xavier's College*.
 { Mitra, Girindra Nath, *General Assembly's School*.
 { Ghosh, Ganandra Chandra, *Hindu School*.
 { Sinha, Rasiklal, *Hare School*.

HUGHLY CIRCLE.

Gangopadhyay, Hira Lal, *Barrackpur School*.
 Ghosh, Syama Pada, *Uttarpara School*.
 Bandyopadhyay, Bijay Krishna, *Hughly Collegiate School*.
 Mukhopadhyay, Amar Chandra, *Hughly Collegiate School*.
 Basu, Narendra Nath, *Hughly Branch School*.
 Bandyopadhyay, Mahendra Nath, *Howrah School*.
 Bandyopadhyay, Krishna Chandra, *Harinavi Aided School*.

Sen, Nava Krishna, *Barisa Aided School*.
 Trivedi, Mahendra Nath, *Hughly Collegiate School*.
 Mukhopadhyay, Tulsi Das, *Howrah School*.
 { Chattopadhyay, Govinda Chandra, *Uttarpara School*.
 { Ráy, Shastivar, *L. M. School, Bhowanipur*.
 { Ráy, Ranja Lal, *Hughly Collegiate School*.
 { Chattopadhyay, Kedar Nath, *Andul Aided School*.
 { Mukhopadhyay, Ras Bihari, *Uttarpara School*.
 { Bandyopadhyay, Girija Pada, *Howrah School*.
 { Chattopadhyay, Sarat Chandra, (Sr.) *Konnagar Aided School*.
 { Mukhopadhyay, Bamapada, *Dagdhara Aided School*.
 { Majumdar, Nilkanta, *Midnapur School*.
 { Datta, Bhuvaneshwar, *Cuttack School*.
 { Das, Rames Chandra, *Midnapur School*.
 { Maiti, Krishna Chandra, *Cuttack School*.
 { Mahapatra, Ram Krishna, *Cuttack School*.
 { Brahma, Sivaprasad, *Cuttack School*.

KRISHNAGHUR CIRCLE.

Ghosh, Pares Nath, *Krishnaghur A. V. School*.
 Bandyopadhyay, Beni Madhav, *Krishnaghur Collegiate School*.
 Gupta, Girindra Kumar, *Hazaribagh School*.
 { Basu, Chandra Mohan, *Krishnaghur A. V. School*.
 { Datta, Bhagavati Charan, *Badli Aided School*.
 { Ráy, Gyanada Prasad, *Krishnaghur A. V. School*.
 { Sarkar, Barada Prasad, *Bankura School*.
 { Sarkar, Mati Lal, *Krishnaghur A. V. School*.
 { Ghosh, Durga Das, *Birbhum School*.
 { Mukhopadhyay, Raj Kumar, *Krishnaghur Collegiate School*.
 { Gangopadhyay, Devendra Nath, *Krishnaghur Collegiate School*.
 { Dás Tarak Chandra, *Ranaghat Aided School*.

THIRD GRADE.

BERHAMPUR CIRCLE.

Mahtab Ahmad, *Patna Collegiate School*.
 Ghosh, Khudi Ram, *Berhampur Collegiate School*.
 Sahay, Bhavani, *Patna Collegiate School*.
 Narayan Ramanagraha, *Patna Collegiate School*.
 Chaudhuri, Jogendra Chandra, *Malda School*.
 Chaudhuri, Annada Prasad, *Monghyr School*.
 Mukhopadhyay, Ambika Charan, *Arrah School*.
 Ghosh, Joges Chandra, *Kandi School*.
 { Bhaduri, Pran Krishna, *Malda School*.
 { Bhattacharya, Ram Nath, *Patna Collegiate School*.
 { Dás, Radha Binod, *Kandi School*.
 { Mahammad Siraj-ul Haq, *Monghyr School*.

DACCA CIRCLE.

Taraphdar, Chandra Kisor, *Mymensingh School*.
 { Dás, Tura Prasanna, *Commilla School*.
 { Nandi, Bipra Charan, *Pogose School*.
 { Sayyid Faiz Uddin Husain, *Dacca Collegiate School*.
 { Pál, Raj Chandra, *Sylhet School*.
 { Sen, Bama Charan, *Dacca Collegiate School*.
 { Sen, Ambika Charan, *Dacca Collegiate School*.
 { Mitra, Krishna Kumar, *Mymensingh School*.
 { Chakravarti, Sudiudra Chandra, *Dacca Collegiate School*.
 { Datta, Hari Charan, *Mymensingh School*.
 { Dé, Dvarka Nath, *Dacca Collegiate School*.
 { Mukhopadhyay, Prasanna Chandra, *Dacca Collegiate School*.

{ Mukhopadhyay, Nil Kamul, *Pogose School*.
 { Sen, Nilas Chandra, *Pogose School*.
 Ray, Bhairav Chandra, *Dacca Collegiate School*.
 { Bhattacharya, Biswasvar, *Dacca Collegiate School*.
 { Ghosh, Amrita Charan, *Barisal School*.
 Sen, Rajani Kanta, *Noakhali School*.
 Gosh, Hara Nath, *Barisal School*.

W. S. ATKINSON,
Director of Public Instruction.

The 8th January 1872.

Opium Notification.

No. 1C.

NOTICE is hereby given that the Second Sale of Opium, the provision of 1870-71, will be held at the Government Opium Sale-Room, No. 2, Banks-hall Street, on Monday, the 5th February 1872, at 11 A.M., and will comprise 3,575 Chests, viz.:—

Behar Opium	...	2,000
Benares ditto	...	1,575

Total Chests	...	3,575
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2. The general conditions of the sale now advertized will be the same as usual: they may be ascertained by reference to the Notification issued on the 10th November 1871, and published in the *Government and Exchange Gazette*, or on personal application at the office of the Board of Revenue.

3. The latest dates for deposit and clearance will be the 10th and 20th February respectively; that is to say, no Bank of Bengal Receipts, Government Promissory Notes, or other Public Securities that may be tendered for deposit in redemption of Promissory Notes given by purchasers in the sale-room, will be received after 4 P.M. of Saturday, the 10th February 1872, and no Bank of Bengal Receipts in full payment of lots will be accepted after 4 P.M. of Tuesday, the 20th February 1872.

4. In addition to the quantity above advertized for sale, the following quantities more or less of Behar and Benares Opium will be brought to sale in the present year on or about the dates specified below. The Member in charge of the Opium Department, however, reserves to himself the right of altering these dates should circumstances render it expedient to do so:—

Dates.	Behar about Chests.	Benares about Chests.	Total about Chests
On or about Monday, 4th Mar. 1872	2,000	1,575	3,575
On or about Wednesday, 3rd Apr. "	2,000	1,575	3,575
On or about Monday, 6th May "	2,000	1,575	3,575
On or about Thursday, 6th June "	2,000	1,575	3,575
On or about Thursday, 4th July "	2,000	1,575	3,575
On or about Monday, 5th Aug. "	2,000	1,575	3,575
On or about Thursday, 5th Sept. "	2,000	1,575	3,575
On or about Tuesday, 1st Oct. "	2,000	1,575	3,575
On or about Wednesday, 6th Nov. "	2,000	1,575	3,575
On or about Thursday, 5th Dec. "	2,000	1,575	3,575
Total chests	20,000	15,750	35,750

• By order of the Member in charge.

F. B. PEACOCK,
Offg. Secretary.

BOARD OF REV., FORT WILLIAM,
The 2nd January 1872.

Nuddea Rivers.

Report showing the least depth in the present navigable channels for the week ending Friday, 12th January 1872.

NAMES OF RIVERS.	Least depth of Water.	REMARKS.
MATABANGAH.	Ft. In.	
On the Entrance Shoal ...	1 6	
Thence to Hat Bouleah, 44 miles ...	1 9	
Hat Bouleah to Alickdenah ...	2 0	
Alickdenah to Kissengunge, 38 miles ...	1 3	
Kissengunge to Hooghly River, 34 miles ...	2 0	
BHAGIRUTTEE.		
Entrance ...	5 0	Bonts drawing 4 feet can get up easily. The depth 3 feet occurs in only 2 places in the river, and then only for short distance.
Thence to Jungipore, 9 miles ...	4 6	
Jungipore to Berhampore, 47 miles ...	3 0	
Berhampore to Cutwa, 56 miles ...	3 0	
Cutwa to Nuddea, 46 miles ...	4 3	

Height on gauge at Berhampore on the 15th January 1872, 6 feet 2 inches.

T. H. WICKES, C.E.,
Exc. Engr., Nuddea (Local) Rivers Division,
 BERNAMPORE,
The 15th January 1872.

Nuddea Rivers.

Weekly Water Report showing the least depth of water in the Bhagiruttee River for the week ending Friday, the 19th January 1872.

NAMES OF PLACES, &c.	Least depth of Water.	REMARKS.
	Ft. In.	
On the Entrance Bar ...	4 6	
FROM		
Thence to Jungipore, 9 miles ...	4 6	
FROM		
Jungipore to Berhampore, 47 miles ...	3 0	In one place only. Boats drawing up to 4 feet can pass up and down easily.
FROM		
Berhampore to Cutwa, 50 miles ...	3 6	
FROM		
Cutwa to Nuddea, 46 miles ...	4 0	

Height of water on gauge at Berhampore on the 22nd January 1872, above zero 6 feet $\frac{1}{2}$ inch.

T. H. WICKES, C.E.,
Exc. Engr., Nuddea (Local) Rivers Division,
 BERNAMPORE,
The 22nd January 1872.

NOTICE.

THE following Packages landed from the undermentioned Ships are lying unclaimed at the Custom House. If the Goods are not cleared on or before the dates stated against each item, they will be sold, under Section 57 of Act VI. of 1863, for the realization of duty, wharfage, and other charges:—

Date of Sale.	Mark or Address of Packages.	Ships.
1872, Feb. 3rd ...	1 Box, [R M]	... Arratoon Apar.
" 3rd ...	4 Cases, E A R	... Meinam.
" 3rd ...	1 Box, H & C, 5269	... Ditto.
" 3rd ...	1 Package, N F	... China.
" 3rd ...	3 Baskets, V M	... Ditto.
" 3rd ...	1 Bag, no mark	... Ditto.
" 3rd ...	6 Chairs, no mark	... Indus.
" 3rd ...	1 Package, no mark	... Ditto.
" 10th ...	1 Case, M M H [Bannerjee & Co.], Calcutta	... China.
" 10th ...	4,092 Cakes of good and broken Spelter, D	... Indus.
" 17th ...	1 Parcel, G C	... Patna.
" 17th ...	5 Cases, W. S. & Co.	... E. J. Spence.
" 17th ...	2 Cases, W M	... Meinam.

CALCUTTA CUSTOMS,
The 23rd January 1872.

J. A. CRAWFORD, *Collector of Customs.*

NOTICE.

THE following Package has been landed at the Custom House from the undermentioned Ship under the provisions of Section 52 of Act VI. of 1863. If the Goods are not cleared before the date stated against the item, they will be sold for the realization of duty, wharf rent, and other charges, under Section 56 of Act VI. of 1863:—

Date of Sale.	Mark or Address of Package.	Ship.
1872, Mar. 8th ...	1,060 good and broken cakes of Spelter, X	... Scindia.

CALCUTTA CUSTOMS,
The 23rd January 1872.

J. A. CRAWFORD, *Collector of Customs.*

MAPS OF THE SURVEY OF INDIA.

Published at the Surveyor-General's Office, Calcutta,
during the month of December 1871.

Sole Agents in Calcutta, Messrs. Thacker, Spink & Co.

Description.	Size.	Price.
		Unmounted.
		Rs. As.
GENERAL MAPS		
Scale, 16 Miles = 1 Inch.		
Morth-Western Provinces	4 Sheets Imperial ...	4 0
Scale, 4 Miles = 1 Inch.		
Sindh Compilation Map, Sheet No. 11	Imperial ...	1 0
Indian Atlas, Quarter Sheet, No. 10 N E	Super Royal ..	0 12
REVENUE SURVEY MAPS.		
Scale, 1 Mile = 1 Inch.		
District Lohardugga, Sheet No. 4	Double Royal ..	1 8
Sindh, Sheet No. 100	Double Elephant ..	1 8
District Ramree, Main Circuit, Nos. 1 & 2	2 Sheets Antiquarian	3 0
TOPOGRAPHICAL SURVEY MAPS.		
Scale, 1 Mile = 1 Inch.		
Gwalior and Central India, Sheet No. 18	Double Elephant ...	1 0
Do do., Sheet No. 19	Do. ...	1 0
Chota Nagpore, Sheet No. 36	Do. ...	1 0
Do. do., Sheet No. 69	Do. ...	1 0
Do. do., Sheet No. 71 (2nd edition)	Do. ...	1 0
Rewah, Sheet No. 1	Do. ...	1 0
PLANS OF CANTONMENT, CITY & CIVIL STATION.		
Scale, 1½ Inches = 1 Mile.		
Small Plan of Calcutta	Foolscap ...	0 4
Scale, 6 Inches = 1 Mile.		
Plan of Chutterpore	½ Sheet D. Elephant	0 8
Plan of Bijawar	Do. ..	0 8

SURVEYOR-GENERAL'S OFFICE,
Calcutta, 4th January 1872.

H. L. THUILLIER, *Colonel,*
Surveyor-General of India.

Monthly Statement of Traffic passed through the Toll Stations in the District of Backergunge during the month of December 1871.

Name of Toll Station.	Rice.			Paddy.			Jute.			Betelnut.			Linseed.			Pepper.			Mustard Seed.			Lime.			Potatoes.			Molasses.		
	Number of boats.	Mandage by men-servant.	Mandage of cargo by estimate.	Number of boats.	Mandage by men-servant.	Mandage of cargo by estimate.	Number of boats.	Mandage by men-servant.	Mandage of cargo by estimate.	Number of boats.	Mandage by men-servant.	Mandage of cargo by estimate.	Number of boats.	Mandage by men-servant.	Mandage of cargo by estimate.	Number of boats.	Mandage by men-servant.	Mandage of cargo by estimate.	Number of boats.	Mandage by men-servant.	Mandage of cargo by estimate.	Number of boats.	Mandage by men-servant.	Mandage of cargo by estimate.	Number of boats.	Mandage by men-servant.	Mandage of cargo by estimate.	Number of boats.	Mandage by men-servant.	Mandage of cargo by estimate.
Jhalokati ...	36	46,957	13,850	1	663	300	75	208,758	17,650	21	21,055	7,750	6	4,130	1,000	2	525	250	10	5,355	1,600	2	2,250	1,600	6	3,171	100	6	2,088	800
Perazpur ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Kowthali ...	161	196,060	65,637	3	476	265	267	482,395	211,742	3	1,953	990	...	...	...	1	283	125	15	10,825	7,250	34	59,517	31,250	...	...	...	5	4,780	1,700
Kowthali ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

Name of Toll Station.	Salt.			Sugar.			Coal.			Iron.			Tobacco.			Sundries.		
	Number of boats.	Mandage by men-servant.	Mandage of cargo by estimate.	Number of boats.	Mandage by men-servant.	Mandage of cargo by estimate.	Number of boats.	Mandage by men-servant.	Mandage of cargo by estimate.	Number of boats.	Mandage by men-servant.	Mandage of cargo by estimate.	Number of boats.	Mandage by men-servant.	Mandage of cargo by estimate.	Number of boats.	Mandage by men-servant.	Mandage of cargo by estimate.
Jhalokati ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	843	900
Perazpur ...	46	69,890	21,975	3	3,413	650	8	19,752	7,900	1	670	200	...	...	...	11	17,949	5,525
Kowthali ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	21	10,985	6,780

ZILLAH BACKERGUNGE, COLLECTOR'S OFFICE,
The 18th January 1872.

H. BEVERIDGE, Offg. Collector.

Commissioners for making Improvements in the Port of Calcutta.

NOTICE.

UNDER SECTION 69 OF ACT V. (B.C.) OF 1870.

THE following Packages landed at the Jetties from the undermentioned Ships have been removed to the Commissioners' Import Warehouse, where they remain at the risk and expense of the owners. If not cleared within two months from the date stated against each item, they will be sold under Section 72 of the said Act:—

Date of removal to Import Warehouse. 1872.	No., mark, and description.	Consignees.	Ships.
Jan. 11th ...	1 Cask, [B. I. S. R. Co., P W]	... Order	Burmah.
" 11th ...	1 Cask, addressed	... Steel Lighter	Ditto.
" 13th ...	1 Parcel, [W K]	... Order	City of Edinburgh.
" 13th ...	4 Cases, M B	... "	Arcturus.
" 13th ...	2 Bales, [W B] C	... "	Ditto.
" 13th ...	1 Case, addressed	... P. Dunne, Esq.	Ditto.
" 13th ...	1 Parcel, [H]	... Order	Ditto.
" 13th ...	1 Parcel, H. B. & Co., or addressed	... Samuel, Smith, Son & Co.	Ditto.
" 8th ...	1 Case, [B I T C]	... Order	Yorkshire.
" 8th ...	3 Packages, [D] B S	... "	Ditto.
" 8th ...	1 Case, [H. C. & Co.]	... "	Ditto.
" 8th ...	1 Cask, [J D]	... "	Ditto.
" 8th ...	1 Case, [J D] E D J	... "	Ditto.
" 8th ...	1 Case, [J. D & Co.]	... "	Ditto.
" 8th ...	1 Case, K M N	... "	Ditto.
" 8th ...	2 Cases, K G	... "	Ditto.
" 8th ...	1 Case, addressed	... Protheroe	Ditto.
" 8th ...	2 Packages, [R M N]	... Order	Ditto.
" 8th ...	2 Cases, [S G]	... Secretary, Local Committee.	Ditto.
" 8th ...	2 Cases, [S W M] A. B & Co.	... Order	Ditto.
" 8th ...	6 Cases, W. L. R. & Co.	... "	Ditto.
" 8th ...	2 Cases, [W H]	... "	Ditto.
" 8th ...	10 Cases, P W S	... "	Ditto.

CALCUTTA,

W. D. BRUCE, *Vice-Chairman.*

The 22nd January 1872.

(1077—1)

Notification.

THE Commissioners for making improvements in the Port of Calcutta, with the sanction of the Lieutenant-Governor of Bengal, do hereby declare that the wharf on the east bank of the River Hooghly, extending from the Mint premises on the North to Mullick's Ghât on the South, is ready for receiving, landing, and shipping goods, from and upon vessels not being sea-going vessels; and order that within the limits of that portion of the Port of Calcutta situate between Tolly's Nullah on the South and Ahireetollah Ghât on the North, it shall not be lawful to land or ship any goods out of or into vessels of the class above specified, other than those hereinafter excepted, except at the aforesaid wharf, or at the wharves extending from Ahireetollah Ghât on the North to Juggurnauth Ghât on the South, and from No. 6 Jetty on the North to Colvin's Ghât on the South.

The above order shall not be held to apply, until further notification, to inland steamers, or to boats laden with bamboos, hay, straw, vegetables, fruit, meat, and market produce. Such goods can be landed at the public ghâts under any rules and restrictions at present or hereafter in force thereat.

By order of the Commissioners,

W. D. BRUCE,
Vice-Chairman.
(1055—8)

The 4th January 1872.

Notice.

THE quit-rent of the undermentioned lease, in the district of Darjeeling, being in arrear, notice is hereby given that if the amount due from the location be not paid within two months from this date, the lease remaining unpaid will be resumed by Government under supplementary Rule I for grant of location at Darjeeling:—

No. of lease.	Name of lessee.	Amount.
176	G. B. Ward	Rs. As. P. 50 0 0

B. W. D. MORTON,
Dy. Commissioner.

DY. COMM'R.'S OFFICE, DARJEELING,
The 12th January 1872.

Notice.

DRAFTS at per on the Currency Offices of Nagpore and Akola are available at this office.

L. BERKLEY,
Asst. Commr. of Paper Currency.
PAPER CURRENCY DEPT.,
No. 1, DALHOUSIE SQUARE, CALCUTTA,
The 24th January 1872.

CURRENCY NOTES.

The following Currency Notes of the Government of India, Calcutta Circle, are stated to have been lost, and payment of their value has been claimed by the persons whose names are placed against the numbers; any other person having these Notes in his possession, or claiming a right to them, is warned to communicate at once with the undersigned:—

Notes wholly lost or destroyed.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
4419	A 17763	100	} Poornochunder Dutt.
	" 30779	100	
	" 30780	100	
	" 30781	100	
	" 01272	100	
4421	A 65937	50	Jodoonath Sircar.
4422	A 01113	50	Denonath Bose.
4423	A 51173	10	Meecheerloll Doss.
4424	A 37935	1,000	} T. Beuke.
	" 50741	1,000	
4425	A 66441	50	Tara Mohun Mullick.
4428	A 98875	100	Rajendro Narain Bose.
4433	A 50775	10	Mrs. Emily Hoff.
4434	A 45419	50	Prasaunauath Sandyal.
4437	A 58704	100	} Rajendronarain Bose.
	" 40116	20	
4441	A 80174	20	} J. P. Edmunds.
	" 29805	20	
4442	A 61771	20	} Gobind Chunder Bose.
	" 23631	20	
4443	A 54805	100	Ditto ditto.
4446	A 28181	20	The Chief Pay-master,
			E. I. R.
4447	A 28851	100	} Gopal Chunder Burmo.
	" 17888	100	
4448	A 26319	50	Prasana Chundra Ghose.
4456	A 40151	10	Bogecram Doss.
4465	A 04961	10	Gandea Nowjee.
4471	A 21879	100	Konjola Banerjee.
4475	A 21562	100	} Madhub Chunder Baha.
	" 17137	100	
	" 59706	50	
	" 63658	50	
	" 63659	50	
4476	A 35439	100	R. Reid.
4478	A 30171	1,000	Seth Jaith Mull.

Notes partially lost or destroyed.

4417	A 61543	500	Sunboochunder Mitter.
	" 99569	20	The Revd. E. Lafont.
	" 99568	20	
4418	A 88136	10	Ditto ditto.
4430	A 61725	100	} Nundo Mohun Doss.
	" 13119	100	
4431	A 63233	20	} Messrs. Scallan and Co.
	" 63223	20	
4432	A 49620	10	} Messrs. W. H. Fitze and Co.
	" 34733	20	
4436	A 39116	1,000	Abdool Haque.
4440	A 85003	10	Hurry Bongs Chatterjee.
4449	A 53698	50	} H. S. Thompson.
	" 53699	50	
4450	A 00123	100	The Manager, Delhi and London Bank " Limited."

Notes partially lost or destroyed.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
4451	A 86368	20	} G. C. Chapman.
	" 73130	10	
4452	A 20787	10	A. P. Neale.
4453	A 11171	50	C. E. Knox.
4454	A 69545	20	} P. Niblett.
	" 85441	20	
4457	A 59931	20	} Arthur A. Smith.
	" 05818	20	
4458	A 61927		
	" 58857		
	" 66883		
	" 55184		
	" 21914	at Rs.	} The Revd J. Lawrence.
	" 19975	50 ea.	
	" 40232		
	" 65481		
	" 59128		
4459	A 71294	1,000	Abdoolah Khan.
4461	A 17793	20	E. Palmer.
4464	A 81207	20	Grish Chunder Bannerjee.
4467	A 48876	10	Kissory Mohun Bose.
4468	A 51385	10	Denonath Mondole.
4469	A 73055	10	Kisto Chunder Roy.
4470	A 34934	10	Messrs. Ding, Law and Co.
4472	A 86266	10	Bissumbhur Buttacharjee.
4474	A 81703	10	Nobin Chunder Shidhonto.
4477	A 79594	10	} Lt. W. R. Jones.
	" 79595	10	
	" 79724	10	
	" 79598	10	
3416	A 93728	10	} Teetoram Naug.
	" 47539	10	
1433	A 39684	20	} S. S. Stephens.
	" 85713	20	
Wrongly joined.			
4429	A 00265	10	} M. C. Proby.
	" 00266		
4438	A 74801	20	} F. Page.
	" 74810		
4455	A 90126	10	} J. G. Connew.
	" 90129		
4460	A 08070	10	} The Chief Pay Master, E. I. Railway.
	" 11113		
	" 37214	20	
	" 37414		
4462	A 47230	10	} B. S. Collins.
	" 47231		
4463	A 35376	10	} Brojonath Pyne.
	" 96770		
4466	A 08128	20	} Williamson Brothers and Co.
	" 08183		
	" 92104	10	
	" 92106		
4473	A 48979	20	Jodoonath Dutt.
	" 48969		

L. BERKELEY,
Asst. Commr. of Paper Currency.

PAPER CURRENCY DEPARTMENT,
The 22nd January 1872.

Postal Notice.
SEA AND OVERLAND MAILS.

For	Box closes at	Date.	Per Steamer.
Akyab, Rangoon, and Moulmein.	6 P.M.	24th Jan.	<i>Busheer.</i>
Ceylon, Penang, Singapore, Hong-Kong, China, and Japan.	6 ..	27th ..	
Chittagong, Akyab Kyauk Phago, and Sandoway.	6 ..	29th ..	<i>Penang.</i>
Rangoon, Moulmein, Penang, Malacca, and Singapore.	6 ..	29th ..	<i>Satara.</i>
Port Blair and Camorta ..	6 ..	4th Feb.	<i>Scotia.</i>

The next Overland Mail *via* Bombay will close on Friday, the 26th January 1872.

2. Book Post and Pattern Packets must be posted on the 25th.

N.B.—The letter box will close at 7 P.M. precisely, after which hour Overland letters fully prepaid and bearing extra postage stamp of two annas on each cover will be received up to 7:30 P.M., or bearing an extra postage stamp of four annas on each cover up to 8 P.M., and after 8 up to 9 P.M., by a Post Office Clerk at the East Indian Railway Station, Armenian Ghât.

W. H. McGOWAN.

CALCUTTA,
The 23rd January 1872.

Post-Master.

List of remaining and unclaimed letters accumulated in the Calcutta Post Office during the week ending 20th January 1872.

Atkinson, J.	Manuel, Mrs. S.	
Arnott, Mrs.	MacLean, N. S.	
Britton, Miss H. G.	McKenzie, Sergt. B.	
Barker, W. H.	McLeod, D. N.	
Britten, A. M.	Mackie, J.	
Bramble, C.	Mackenzie, Esq.	
Berbeck, M.	McNeil, G.	
Baldwin, Mrs. C. B.	Naher, Mrs. S.	
Browne, H. E.	Nelson, T. H.	
Cornell, Mrs.	Neelmoney Roy Dey & Co.	
Chatter, E.	Owen, S.	
Cave, Miss.	O'Flaherty, R.	
Campbell, T.	Prichard, H. G.	
Calver, Miss E.	Palmer, Mrs. J.	
Crouch, C.	Premnauth Dutt	Chow-
Dunning, Mrs. R.	dhooory and Co.	
Donley, H.	Ransome and Co.	
Dunsford, R. C.	Richardson, Mrs.	
Farmer, H. R.	Ryan, H. E.	
Fenloc, Miss S.	Smith, J.	
Finch, W. R.	Savi, F. N.	
Floyd, J. A.	Stephenson, Col.	
Fakir Jamalooddeen.	Smyth, S. A.	
Gibbons, J.	Spear, Rev. J.	
Gopal Chunder Burmo.	Scott, G.	
Gonslaves, Rev. S.	Smith and Co.	
Greesh Chunder Banerjee.	Schmidt, E. and Co.	
Higgins, Mrs. M. A.	Sage, R. P.	
Henty, T. A.	Tisbury, S.	
Harrison, Mrs. A. M.	The Manager, Indian Pub-	
Hill, Lieut. J.	lic Opinion.	
Holenbery, Mrs. S. J.	Thompson, G.	
Jackson, L.	The Manager, Indian An-	
Jennins, C.	tiquary.	
Lance, C. E.	Thomas, W. C.	
Lawless, W. H.	Taylor, G. B.	
Latham, G.	Weynton, A.	
Logg, Dr. R. D.	Wilson, Capt.	
Lawbert, G.	Walters, Mrs.	
Leggett, Capt. J. B.	White, Mr.	
MacLean, N. S.	Walker, P. J. R.	
Maud, J.	Walters, Capt.	
Mellor, Mrs.	Williams, Mrs. H.	

W. H. McGOWAN,

CALCUTTA POST OFFICE,
The 22nd January 1872.

Post-Master.

Insolvent Notices.

Court for the Relief of Insolvent Debtors at Calcutta.

In the matter of Door- } On Monday, the 15th
ga Churn Dutt and Bri- } day of January instant,
jonauth Seal, Insolvents. } it was ordered that the
matters of the petition of the said Insolvents be
heard on Saturday, the 2nd day of March next,
and that the said Insolvents do then attend to be
examined before the said Court.

Swinhoc, Law & Co., *Attorneys.*

In the matter of Luckey- } On Wednesday, the
narin Pyne, an Insol- } 10th day of January
vent. } instant, it was ordered
that the matters of the petition of the said Insol-
vent be heard on Saturday, the 2nd day of March
next, and that the said Insolvent do then attend to
be examined before the said Court.

Beeby and Rutter, *Attorneys.*

In the matter of Alfred } On Friday, the 12th
William Cave, an Insol- } day of January instant,
vent. } it was ordered that the
matters of the petition of the said Insolvent be
heard on Saturday, the 2nd day of March next,
and that the said Insolvent do then attend to be
examined before the said Court.

M. Camell, *Attorney.*

In the matter of Ra- } On Tuesday, the 16th
dha Kishen Sett, an In- } day of January instant,
solvent. } it was ordered that the
matters of the petition of the said Insolvent be
heard on Saturday, the 2nd day of March next,
and that the said Insolvent do then attend to be
examined before the said Court.

W. F. Watson, *Attorney*

Chief Clerk's Office, the 16th January 1872.

In the matter of Roop- } Notice, that an appli-
loll Nundun and others, } cation for an *ad interim*
Insolvents. } protection order has been
this day made by Rooploll Nundun, one of the
said Insolvents, and that such application will be
heard and disposed of by the Acting Commis-
sioner of the Insolvent Court on Monday, the 29th
day of January instant, at the hour of ten o'clock
in the forenoon.

“Any creditor of the said Insolvent desirous
of opposing such application must appear before the
said court at the time and place aforesaid.”

S. Vertannes, *Attorney.*

In the matter of Heera- } On Monday, the 25th
loll, an Insolvent. } day of September last, it
was ordered that the hearing of this matter do
stand adjourned until the 25th day of December
1872, and that the order made in this matter for
the *ad interim* protection of the said Insolvent
from arrest be withdrawn, and that the said Insol-
vent do then attend to be examined before the said
Court.

M. Camell, *Attorney.*

In the matter of Walter Charles Child, lately residing at No. 90, Circular Road, in Calcutta, and carrying on business at No. 3, Government Place, North, as a Gas-fitter, Plumber, and Contractor, under the style of W. Child & Co., an Insolvent. On Thursday, the 18th day of January instant, it was on the petition of the National Bank of India, Limited, a creditor of the said Insolvent adjudged that the said Walter Charles Child hath committed an act of insolvency under the provisions of the Act XI. Vic., cap. 21, and by another order of the same date the estate and effects of the said Insolvent were vested in the Official Assignee.

Berners & Co., Attorneys

Chief Clerk's Office, the 23rd January 1872.

Miscellaneous Advertisements.

Census of Bengal.

HEADS of Government Offices in Calcutta, who may have any spare furniture to dispose of or lend temporarily, are requested to communicate with the undersigned.

H. BEVERLEY,

Inspr.-Genl. of Registration

No. 7, WELLESLEY PLACE,
Calcutta, the 22nd January 1872.

Notice.

THE annual Chutia Fair will be held at Chutia, near Ranchi, Chota Nagpore, commencing on Sunday, the 25th February 1872, corresponding with the 1st of Phalgun 1279 Fuslee, and continuing for fifteen succeeding days.

E. T. DALTON,

Commr. of Chota Nagpore.

CAMP PURULIA,
The 25th November 1871.

In the Court of the Judge of the District of Bhaurulpore.

CITATION

UNDER SECTION 250, ACT X OF 1865.

In the matter of the Estate of Charles Paterson, deceased.

Whereas an application, under the Indian Succession Act, 1865, for letters of administration to the estate of Charles Paterson, late of Sugrampore, in the district of Bhaurulpore, has been made by his widow Charlotte Paterson of Sooltangunj, through her pleader Joseph DaCosta, and whereas the 17th day of February of the current year (1872) has been fixed for the hearing of this case, notice is hereby given that any person having any interest in the administration of the estate of the said deceased, may, if he desire, appear in this Court on the said 17th day of February 1872, and show cause why the application of the said Charlotte Paterson should not be granted.

Given under my hand and seal of this Court, this the 12th day of January in the year of our Lord one thousand eight hundred and seventy-two.

H. MADOCKS,

Judge.

(1072-3)

Notice.

In the matter of the (English) Companies' Acts, 1862 and 1867, and in the matter of the Life Assurance Companies' Act, 1870, and in the matter of the European Assurance Company.

Whereas by an order made by the Vice-Chancellor Malins in the above matter, dated the 17th day of November 1871, Charles John Bunyon, of No. 19, Sergeant's Inn, Fleet Street, in the City of London, William Pollard Pattison, of No. 20, Cornhill, in the City of London, and Stephen Philpott Low, of No. 55, Parliament Street, in the County of Middlesex, were appointed Provisional Official Liquidators of the said Company, and empowered (amongst other things) to receive premiums on any policies of assurance of the said Company, and to carry the same to a separate account to continue to carry on the business of the said Company so far as is necessary for keeping it together, and to collect and get in the outstanding assets of the Company, and for all or any of such purposes to do all acts and execute in the name and on behalf of the Company all deeds, receipts, and other documents.

Notice is hereby given that all persons in British India indebted to, or in possession of, property or effects belonging to the said Company, are required forthwith to pay and deliver the same to Charles James Groom and William Joseph Curtoys, carrying on business in co-partnership together in Calcutta, under the firm or style of Grindlay and Company, and at Bombay in the name or firm of Grindlay, Groom and Company, the joint and several constituted attorneys of the said Provisional Official Liquidators and of the said Company, appointed with the approval of the Court.

The Calcutta business of the said Company will, until further notice, be carried on at the office of Messieurs Grindlay and Company, No. 6, Strand, Calcutta, where premiums on policies of assurance granted by the Company will be received and carried to a separate account, and where persons desiring information as to the Company are requested to apply.

Dated the 5th day of January 1872.

C. J. BUNYON,

W. P. PATTISON,

S. P. LOW,

(1056-3) By their Attorney W. J. CURTOYS.

Notice.

In the matter of Heera- } By an order of the
loll Soorooie, an Insol- } Court for the relief of
vent. } Insolvent Debtors at
Calcutta, dated the second day of December last, it was amongst other things ordered that the creditors of the above named Insolvent do, on or before Saturday, the second day of March next, file in the Office of the Chief Clerk of the said Court a statement of the amount of their respective claims against the estate of the said Insolvent, duly verified by affidavit, and that the Chief Clerk do form a schedule from the claims so to be filed.

JUDGE AND GANGOOLY,

Attorneys for the adjudicating creditors of the Insolvent above named.

(1070-2)

STATEMENT of Government Promissory Notes enforced for payment of interest in London, under deduction of amount re-transferred to India, and outstanding in the books of the Bank of Bengal on the 15th January 1872.

PARTICULARS.	4 PER CENT. LOAN				4½ PER CENT.		5 PER CENT.		DEBITURES FOR			Total amount.		
	of 1834-25.		of 1832-36.		of 1864-67.		P. W. of 1864-65.		5½ per cent. Loan of 1863-64.		Repayable June 1-72.		Repayable June 1-72.	Repayable June 1-82.
	29.	33.	36.	36.	1870.	1871.	1872.	1873.	5 years at 5 per cent.	10 years at 5 per cent.					15 years at 5 per cent.
Balance of 31st December 1871	53,100	20,374	2,347	19,98,615	40,17,000	1,49,43,100	1,21,40,000	1,32,57,900	11,500	33,51,700	8,75,000	1,32,97,800	13,55,40,298	
ADD														
Amount enforced at Madras between 1st and 16th January 1872	...	...	...	...	12,500	11,000	...	5,000	...	1,100	...	...	29,800
Amount enforced at Bombay between 1st and 16th January 1872	...	...	...	...	...	10,000	600	1,000	...	...	...	...	11,500
Amount enforced at Calcutta between 1st and 16th January 1872	...	...	...	...	...	800	35,000	60,000	23,000	2,000	...	1,000	34,25,100
TOTAL	53,100	20,374	2,347	19,98,615	40,30,900	1,69,00,100	1,51,90,500	1,33,31,800	14,500	33,58,400	8,75,000	1,32,97,800	13,90,06,436	
Deduct														
Amount written off in the London Registers	...	...	...	...	4,286	31,100	83,100	15,500	3,17,300	600	...	1,000	25,84,268
Balance on 16th January 1872	53,100	20,374	2,347	19,94,317	39,99,800	1,49,17,000	1,31,75,000	1,30,04,500	11,500	33,52,400	8,75,000	1,32,97,800	13,64,22,168	

NOTE.—From 9th June 1867 to 15th Nov. 1871—Enforced from India 1,230 lakhs, re-transferred from London ... 1,025 lakhs.

From 16th Nov. 1871 to 30th " " ditto ditto 3 " ditto ditto ... 23 "

From 1st Dec. " to 15th Dec. " ditto ditto 10 " ditto ditto ... 14 "

From 16th " " to 30th " " ditto ditto 45 " ditto ditto ... 7 "

From 1st Jan. 1872 to 15th Jan. 1872 ditto ditto 34 " ditto ditto ... 25 "

1,322
1,283
—
1,283 lakhs

Balance against India

30 lakhs.

PUBLIC DEBT OFFICE, BANK OF BENGAL, CALCUTTA,

The 18th January 1872.

R. HARDIN,
Deputy Secretary and Treasurer.

(1073-1)

**Statement of the Affairs of the Bank of Bengal for the Week ending
30th December 1871.**

LIABILITIES.			Rs. As. P.	ASSETS.			Rs. As. P.
Proprietors' Capital, paid-up	...	...	2,20,00,000 0 0	Government Securities	...	...	1,01,38,978 4 0
Reserve Fund	...	...	15,41,080 7 0	Loans on Government Securities at Head Office and Branches	...	...	1,12,65,733 12 11
General Treasury Balance at Head Office, Rs.	...	3,39,77,673 9 0	5,29,49,660 13 0	Accounts of Credit on Government Securities at Head Office and Branches	...	...	1,68,31,721 6 7
General Treasury Balance at Branches, Rs.	...	1,89,71,903 3 0		Mercantile Bills discounted at Head Office and Branches	...	...	1,75,45,464 3 4
Other Deposits at Head Office and Branches	...	...	1,91,85,074 4 11	Dead Stock	...	...	11,81,635 14 4
Bank Post Bills, &c.	...	...	2,71,188 0 6	Stamps	...	...	13,230 3 0
Sundries	...	...	11 98,200 13 0	Balances with other Banks	...	...	9,09,427 3 6
				Sundries	...	...	2,75,333 2 6
							5,62,10,539 1 1
				Cash and Currency Notes at Head Office, Rs.	...	1,13,70,239 13 7	3,92,34,739 5 4
				Cash and Currency Notes at Branches, Rs.	...	2,78,64,190 7 0	
			Rs. ... 9,74,15,278 0 5				Rs. ... 9,74,45,278 0 6

BANK OF BENGAL.
Calcutta, 18th January 1872.

J. GORDON,
Chief Accountant & Deputy Secretary.

By order of the Directors,
Geo. DICKSON,
Secretary and Treasurer
(1075—1)

Notice.

CALCUTTA MUNICIPALITY.

THE period for which the assessments of the

Bounded on the north by Fairlie Place, Bow Bazar, and Boitakhana; on the south by Dhurumtollah and Esplanade. Row east; east by Circular Road; and west by Strand Road.

Bounded on the north by Dhurumtollah Street; east by Wellesley Street; south by Park Street; west by Chowringhee Road.

All the premises lying between Dhurumtollah north, Park Street south, Circular Road east, Wellesley Street west; all those lying between Park Street north, Circular Road south, Chowringhee Road west, and Circular Road east.

All the premises lying between Dalhousie Square and Lall Bazar south, Meerbhur Ghat Street and Cotton Street north, (exclusive of the premises in Cotton Street) Chitpore Road east, and Strand Road west.

Bounded on the north by Muchosa Bazar; on the south by Bow Bazar; on the east by College Street; and on the west by Chitpore Road.

three years next following. The registers containing the aforesaid valuations, measurements, and assessments, can be inspected by owners or occupiers of the property at the Office of the Justices.

It is further notified that in accordance with section 73 of Act VI. (B.C.) of 1863 the Justices will, on the 15th February 1872, at noon, hear any appeals against the said valuations, measurements, and assessments, and any person desirous of appealing against the said valuations, measurements, and assessments, must do so by a written application, which must be left at the Office of the Justices three days before the date fixed for hearing appeals. Under section 27 of Act VI. (B.C.) of 1866, no appeals can be heard unless the amount of the rate has been deposited with the Justices, and unless such appeals be preferred by the person, who, at the time the appeal is made, shall be recorded in the assessment register as the owner or occupier of the premises to which such appeal refers.

ROBERT TURNBULL,
Secy. to the Justices of the Peace.
OFFICE OF THE JUSTICES OF THE PEACE,
No. 3, CHOWRINGHEE ROAD,
Calcutta, the 22nd January 1872. (1078—1)

TO BE SOLD peremptorily pursuant to a decree of the High Courts of Judicature at Fort William in Bengal, in its ordinary original civil jurisdiction, at Fort William in Bengal, made in a certain cause wherein Rajmohun Dutt is plaintiff and Hem Chunder Mitter is defendant, dated thirteenth February one thousand eight hundred and seventy-one, by the Registrar of the said Court, in its ordinary original civil jurisdiction, at the Town Hall, on Saturday, the twenty-fourth day of February next, at the hour of two o'clock, the following property.

1. All that undivided half part or share of the defendant Hem Chunder Mitter of and in the rented godowns, No. 22, Clive Street, in the Town of Calcutta, together with twelve cottahs of land more or less, bounded on the north by the house of Juttadharee Haldar; on the east by the Clive Street; on the south by the land which runs between Rajah Prosono Narain Deb's godown and these godowns; and on the west by Keshub Lall Dey's godown, subject to the rights of one Rajendro Dutt, the first mortgagee of the said premises.

2. All that one moiety of the said defendant, Hem Chunder Mitter, of the land No. 147, Chitpore Road, in Calcutta, containing seven cottahs, bounded as follows:—on the west by the Chitpore Road; on the east by Russick Lall Mitter's rented house; on the north by Rajah Rajballub Dey's Street; and on the south by Kally Coomar Mookerjee's land.

3. All that the house and land Nos. 144-49, Chitpore Road, at Baug Bazar, bounded as follows:—on the north by Russick Lall Mitter's house; on the east by Nilmoney Chuckerbutty's house; on the south by Khellutch Chunder Ghose's house; and on the west by Mudden Mohun Tagore's Rashbatty.

For further particulars apply at the office of Messrs. Bose and Haldar, Attornies for the plaintiff, at No. 2, London Buildings, Hastings Street.

R. BELCHAMBERS,
Registrar.

HIGH COURT, ORIGINAL JURISDICTION,
REGISTRAR'S OFFICE,
Calcutta, the 18th January 1872.

(1080—2.)

TO BE PEREMPTORILY SOLD, under a decree of the High Court of Judicature at Fort William in Bengal, in its Ordinary Original Civil Jurisdiction, made in the suit No. 529 of one thousand eight hundred and seventy, and dated the thirteenth day of January one thousand eight hundred and seventy-one, wherein Golam Akbar is plaintiff, and Ameena Bibee and Shaik Woozeer are defendants, by the Registrar of the said High Court, at the Town Hall, on Saturday, the twenty-seventh day of January one thousand eight hundred and seventy-two, at the hour of two o'clock in the afternoon, the undermentioned property, that is to say:—

All that upper-roomed brick-built messuage, tenement, or dwelling-house, with the piece or parcel of land thereunto belonging, and on part whereof the same is erected and built, containing by estimation three cottahs three chittacks and one square foot or thereabouts, situate, lying, and being No. 67 at College Street, Arpooley, in Calcutta, and bounded as follows: on the North by Mr. Joakim's purchased land; on the South by Ramchunder Burral's purchased land; on the East by the Company's Lane; and on the West by public road.

For further particulars and conditions of sale, apply at the office of Mr. C. W. Hatch, Attorney for the plaintiff, No. 10, Old Post Office Street.

R. BELCHAMBERS,
Registrar.

HIGH COURT, ORIGINAL JURISDICTION,
Registrar's Office.
Calcutta, the 17th January 1872.

(1074—1)

Notice.

THE creditors of Mr. G. M. Blacker, of Calcutta, late Merchant, are required, on or before the fifteenth day of February next, to send their names and addresses, and the particulars of their debts or claims, to the Inspectors of his Estate, at No. 38, Strand Road, Calcutta, and if so required by notice in writing from the said Inspectors, to come in and prove their said claims at such time and place as shall be specified in such notice, or in default thereof they will be excluded from the benefit of any distribution made before such debts are proved.

Dated Calcutta, this 11th day of January 1872.
Inspectors of the Estate { J. F. RUTHERFORD.
of G. M. Blacker. { JAMES MURDOCH.
{ THOS. LONGMUIR.

(1068—5)

Notice

Is hereby given that the undermentioned Monzabs or Mehals, situate in Zillah Chuprah, Sarun, will be given in lease by Lewis Price Delves Broughton, Esq., Administrator-General of Bengal, and Administrator to the estate and effects of Munoololl Tewary, deceased, namely: The Monzabs Bhulwahee, Jamapore, Motteeharee, Roodurwa, Bujwa, Kookraha, Bikree alias Gourypore, Steepore, Guroowah, Bheeteeah, Junoonce, Eujrowah, and Doodhurwa, in Tappa Ramgeer, and Mouzah Beerah in Tappa Chugowon, Mouzah Pukree Sugholia in Tappah Jhumowlee, in Pergunwah Muchooa Dukhillee.

For terms and particulars apply to Messrs. Gray and Sen, Solicitors, No. 4, Council House Street.

(1062—f. n.)

Soom Tea Company, "Limited."

NOTICE.

THE Ordinary General Meeting for the year 1872 will be held at the registered Office of the Company, Darjeeling, on Saturday, the 24th February 1872, at 4 p.m., to receive the Directors' report, to pass the accounts to 31st December 1871, to elect Directors and transact any other business that may be brought before the Meeting.

By order,

W. LLOYD,
Secretary.

DARJEELING,
The 15th January 1872.

(1071—2)

Calcutta Landing and Shipping Company, "Limited."

NOTICE.

AN Extraordinary General Meeting of Shareholders of the above Company will be held at the Company's Office, No. 2, Hare Street, on Thursday, February 1st, 1872, at noon, for the purpose of altering clause No. 21 of the Articles of Association, to enable two Directors in lieu of three to form a quorum.

By order,

GEORGE LOWEN,
Manager.

CALCUTTA,
The 29th December 1871.

(1053—1)

Victoria Tea Company, "Limited."

NOTICE is hereby given that the eleventh ordinary general meeting of shareholders will be held at the registered office of the Company, No. 104, Clive Street, on Monday, the 29th day of January, at 12 o'clock noon, for the purpose of receiving the Directors' report, passing the accounts, and transacting such other business as may be brought before the meeting.

BORRADALE, SCHILLER AND CO.,
(1048—f. n.) *Secretaries.*

Chandypore Tea Company, "Limited."

NOTICE is hereby given that the Fifth Ordinary General Meeting of Shareholders of this Company will be held at the registered Office, No. 104, Clive Street, on Monday, the 29th day of January at 12-30 p.m., for the purpose of receiving the managing Directors' report, passing the accounts, and transacting such other business as may be brought before the Meeting.

BORRADALE, SCHILLER AND CO.,
(1076—1) *Secretaries.*

Notice.

THE Seventh Ordinary General Meeting of the shareholders of the Dehra Doon Tea Company, Limited, will be held at Dehra on the 27th February 1872, at 12 o'clock noon.

By order of the Directors,

CHARLES S. REID,
Secy., Dehra Doon Tea Company, Limited.

CALCUTTA,
The 17th January 1872.

(1069—4)

Notice.

COPIES of Act VII of 1871, the Indian Emigration Act, in Urdu and Hindee, can be obtained on application at the Bengal Secretariat at 8 annas per copy.

Notice.

THIS is to give notice that the partnership hitherto subsisting between the undersigned Charles Scott and William Scott (trading in England and India, under the style and firm of Charles and William Scott and Co.) hath this day been dissolved by mutual consent so far as the said trades relates to India.

Dated this twenty-second of December one thousand eight hundred and seventy-one.

Witness to the signatures of Charles Scott and William Scott.

CHARLES SCOTT.
WILLIAM SCOTT.

WALTER B. JAMES,
23, *Ely Place*, London, Solicitor.

(1064—2)

Lost or Stolen.

THE Title Deeds and Documents of Premises formerly No. 39, now No. 41, in Clive Street, Calcutta.

The Title Deeds of Premises formerly No. 3, now No. 4, Ramtunno Bose's Lane in Simla, Calcutta.

The Title Deeds of Premises formerly No. 161, now No. 153, in Old China Bazar Street, Calcutta.

The Public are cautioned not to purchase or advance money, or mortgage or pledge, as they exclusively belong to us.

KRISTOCHUNDER DAY,
SREEMUTTY NOCOORMONEY POSSIE,
Of Ramtunno Bose's Lane and Sooterpara.
(1079—1)

Just Published.**Bengal Official Army List.**

Corrected up to 1st January 1872.

THE Official Quarterly Army List of H. M.'s Forces in Bengal, to which is added a non-official Supplement, containing the latest corrected Civil List, &c. &c. Price Rs. 5, and 8 annas extra for packing and postage.

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*Accountant-General, Bengal, and Member of the Record
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The 30th October 1871.

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Price, 4 annas. Packing and postage charges, 2 annas extra.

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Central Provinces Gazetteer.

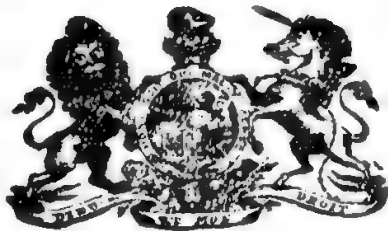
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APPENDIX TO
The Calcutta Gazette.

WEDNESDAY, JANUARY 24, 1872.

ADVERTISEMENT OF SALE.

NOTICE is hereby given that the undermentioned plots of lands no longer required by the Government, situated in the District of Shahabad, will be put up to sale, at the Shahabad Collectorate, on Monday, the 4th of March 1872, corresponding with 9th Pagoon 1279 F.S.

2. The purchasers of these plots will be subject to the following conditions:—

1st.—If the amount of purchase money do not exceed Rs. 100, the whole amount to be paid down at once.

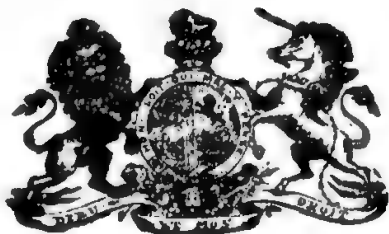
2nd.—If the amount of purchase money exceed Rs. 100, one-fourth of the amount bid to be immediately deposited. If the balance be not paid by noon of the fifteenth day after the sale, reckoning the day of sale as one, or if that day be a close holiday, then by noon of the first succeeding office day, the sale to be cancelled, the sum deposited being forfeited to Government, and the estate to be again put up for sale, at the risk of the defaulting purchaser, after issue of advertisement, as in the case of original sale.

3rd.—The plots will be sold revenue free to the highest bidders above the upset price.

Number in Statement of Government Estate.	Number on the District Roll.	Name of Estate and Pergunnah.	Approximate area in acres.			Upset Price.		
			A.	R.	P.	Rs.	As.	P.
.....	Pukri, Pergunnah Arrah	3	0	3	45	0	0
.....	Ditto	1	1	37	25	0	0

D. BARBOUR, *Deputy Collector, for Offg. Collector.*

SHAHABAD COLLECTORATE,
The 6th December 1871.



APPENDIX (No. II.) TO
The Calcutta Gazette.

WEDNESDAY, JANUARY 24, 1872.

LAND SALE NOTICES.

NOTICE is hereby given, under Section 6, Act XI of 1859, that the undermentioned Estates, in the District of Nuddea, will be put up to public and unreserved sale, at the Collector's Office of that District, on Friday, the 2nd day of February 1872, corresponding with 20th Magh 1278 B.S., for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on the 28th day of September 1871 :—

No. 17.—Dehi Alpha, Pergunnah Bagwan; recorded proprietors, Shantiram Roy and others; sudder jumma, exclusive of that for which separate accounts have been opened, Rs. 4,046-2-2½ and Police Rs. 44-14-8. This mehal will be sold for recovery of Rs. 123-3-3 on account of arrears of Government revenue.

No. 24.—Bansberia, Pergunnah Shaoojial; recorded proprietor, Madhupanunda Moitra; sudder jumma Rs. 646-9-11. This mehal will be sold for recovery of Rs. 243-3-8 on account of arrears of Government revenue.

No. 117.—Dehi Chandi, Pergunnah Matiaree; recorded proprietors, Mr. John Cochrane, Assignee, and others; sudder jumma, exclusive of that for which separate accounts have been opened, Rs. 5,123-1-4 and Police Rs. 64-9-8. This mehal will be sold for recovery of Rs. 75-1-1 on account of arrears of Government revenue.

No. 243.—Dehi Hatichala, Pergunnah Bagwan; recorded proprietors, Shantiram Roy and others; sudder jumma, exclusive of that for which separate accounts have been opened, Rs. 1,807-8-10 and Police Rs. 21-6-8. This mehal will be sold for recovery of Rs. 69-2-2 on account of arrears of Government revenue.

No. 258-1.—Kismut Joypore, Pergunnah Joypore; recorded proprietor, Debnath Roy Chowdhry; sudder jumma Rs. 740-10-5 and Police Rs. 8-6-4. This mehal will be sold for recovery of Rs. 286-12-3 on account of arrears of Government revenue, viz. Revenue Rs. 282-9-1 and Police Rs. 4-3-2.

No. 258-3.—Kismut Joypore, Pergunnah Joypore; recorded proprietor, Parbutinath Rai Chowdhry; sudder jumma Rs. 740-10-5 and Police Rs. 8-6-4. This mehal will be sold for recovery of Rs. 283-0-2 on account of arrears of Government revenue, viz. Revenue Rs. 283-13 and Police Rs. 4-3-2.

No. 258-4.—Kismut Joypore, Pergunnah Joypore; recorded proprietor, Jadupendrunath Rai Chowdhry; sudder jumma Rs. 740-10-5 and Police Rs. 8-6-4. This mehal will be sold for recovery of Rs. 288-0-2 on account of arrears of Government revenue, viz. Revenue Rs. 283-13 and Police Rs. 4-3-2.

No. 371.—Dehi Nakaseparrah, Pergunnah Bagwan; recorded proprietors, Shantiram Roy and others; sudder jumma, exclusive of that for which separate accounts have been opened, Rs. 3,829-3 and Police Rs. 41-15-9. This mehal will be sold for recovery of Rs. 214-7-6 on account of arrears of Government revenue.

No. 438.—Taruf Ranaghat, Chakla Sreenagur; recorded proprietors, Issur Chunder Pal Chowdhry and others; sudder jumma Rs. 1,359-14-3 and Police Rs. 15-10-3. This mehal will be sold for recovery of Rs. 32-12 on account of arrears of Government revenue.

No. 477.—Taruf Shampore, Pergunnah Rajpore; recorded proprietors, Kala Chand Chuckravarti and others; sudder jumma, exclusive of that for which separate accounts have been opened, Rs. 553-3. This mehal will be sold for recovery of Rs. 21-0-8 on account of arrears of Government revenue.

No. 3230.—Packa Khoyerpore, Pergunnah Mahamed Shahi; recorded proprietors, Jogendronarain Rai Chowdhry and others; sudder jumma Rs. 6,649-9-7. This mehal will be sold for recovery of Rs. 461-6-5 on account of arrears of Government revenue.

NUDEA COLLECTOR'S OFFICE,
The 26th December 1871.

C. O. STEVENS, Offg. Collector.

NOTICE is hereby given, under Section 6, Act XI. of 1859, and under Section 11, Act II. of 1871, amending Section 7, Act VII. of 1868, that the undermentioned estate, in Zillah Pubna, will be put up to public and unreserved sale, at the Collector's Office of that district, on Friday, the 16th February 1872, corresponding with 5th Falgoun 1278 B.S., for arrears of revenue, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on the 28th September 1871; the date of sale originally fixed for the 30th December 1871 having been altered, and the sale postponed to 16th February next:—

Permanently-settled-Estate.

To be sold for arrears of revenue.—Towjee No. 1172.—Alluvial increments of 15 mouzahs, viz., Mouzah Peerpur, Khordo Chandpur, &c., Pergunnah Islampur; Sudder Jumma Rs. 2,623-4. Mehal will be sold for arrears of Government revenue to Rs. 3,950-4 for the years 1277-78 B.S.

W. V. G. TAYLER, *Collector.*

PUBNA COLLECTORATE,
The 5th January 1872.



The Calcutta Gazette.

WEDNESDAY, JANUARY 31, 1872.

REGISTERED
No. 50.

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Government of Bengal.

LEGISLATIVE DEPARTMENT.

The following Bill was read in the Council of the Lieutenant-Governor of Bengal for the purpose of making Laws and Regulations on the 20th January 1872, and was referred to a Select Committee who are to report thereon after the 24th February next:—

THE BENGAL MUNICIPALITIES BILL, 1872.

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A Bill to amend and consolidate the law relating to Municipalities.

WHEREAS it is expedient to amend and consolidate the law relating to Municipalities within the territories subject to the government of the Lieutenant-Governor of Bengal, and to make better provision for the self-government of towns and places within the said territories, for the maintenance of police, for the conservancy and improvement of such towns and places, for the diffusion of education therein, and for other objects of utility calculated to promote the health, comfort, or convenience of the inhabitants of the said towns; It is enacted as follows:—

Preamble.
1. This Act may be cited as the "Bengal Municipalities Act, 1872."

Short title.

PART I.—PRELIMINARY.

Divisions of Act.
2. This Act shall be divided into thirteen several heads or parts:—

- the *first* relating to preliminary matters;
- the *second* relating to municipal authorities;
- the *third* relating to municipal taxation;
- the *fourth* relating to the mode of recovery of municipal taxes;
- the *fifth* relating to the municipal fund and its application.
- the *sixth* relating to the registration of births and deaths;
- the *seventh* relating to the municipal police;
- the *eighth* relating to the intervention by Government in municipal affairs.
- the *ninth* relating to various municipal regulations for conservancy and otherwise;
- the *tenth* relating to municipal markets;
- the *eleventh* relating to the jurisdiction of Commissioners in municipal and other cases;
- the *twelfth* relating to third class municipalities;
- the *thirteenth* relating to miscellaneous matters.

3. The following words and expressions in this Act shall have the several meanings hereby assigned to them, except where a different intention shall appear from the context, (that is to say)—

"Magistrate of the district" means the chief officer charged with the executive administration of a district in criminal matters by whatsoever designation such officer is called.

"Magistrate" means the officer exercising all or any of the powers of a Magistrate, and charged with the immediate executive administration in criminal matters in any sub-division of a district, within which any place to which this Act may be extended may be situated, by whatsoever designation such officer is called. In respect to any such place which is not situated within a sub-division of a district, the powers by this Act conferred on the Magistrate may be exercised by the Magistrate of the district or by a Joint-Magistrate.

"Sub-divisional officer" means the officer in executive charge of a sub-divisional district.

"Municipality" means any place to which this Act or part thereof shall have been extended. A Municipality created under this Act shall be distinguished as a first class Municipality, or as a second class Municipality, in manner as in the next succeeding section is provided. Any place to which Part XII of this Act shall have been extended shall be deemed to be a third class Municipality.

"The Commissioners" means the persons appointed or elected by the rate-payers to conduct the affairs of any Municipality under this Act, and shall include ex-officio Commissioners under this Act.

"House" includes any hut, shop, or warehouse.

"Place" includes any town, village, hamlet, suburb, bazaar, station, or tract of country.

"Land" includes fields, plantations, and gardens.

"Bazaar" includes any place of trade where there is a collection of shops or warehouses, and any place where a market is held.

"Road" means any road, street, square, court, alley or passage, whether a thoroughfare or not, over which the public have a right of way, together with such land (not being private property) whether covered or not by any pavement, verandah, or other erection or structure, as may be between the roadway and the main wall of any house or houses adjacent thereto; and also the roadway over any public bridge or causeway within the place; and the expression "in or near any road" designates any site within the place. Provided that nothing in this section shall be taken to interfere with any easement enjoyed by any person in respect of such land at the date of the passing of this Act.

"Owner" means the person for the time being receiving the rent of the land or premises, whether paid in money or in kind, or in charge of the thing in connection with which the word is used, whether on his own account or as agent or trustee for any other person, or who would so receive the rent if such land or premises were let to a tenant. Provided that no person receiving the rent of land or premises as agent for another person shall be liable to make any outlay by this Act required to be made by the owner of such land or premises in excess of the amount of the funds, or of the value of the produce belonging to the owner which he may have in his possession; nor shall he be subject to any penalty if he can prove that he has made the outlay required to the extent of such funds.

"Official year" means the year beginning on the first day of April, or such other date as may hereafter be fixed by the Lieutenant-Governor of Bengal by notification in the *Calcutta Gazette*.

4. All the provisions of this Act, except those contained in Part XII, shall have effect in any place not being within the limits of the town of Calcutta and of the southern portion of Hastings, as defined by Act V of 1868 (passed by the Lieutenant-Governor of Bengal in Council), to which the Lieutenant-Governor of Bengal may extend the same, and from such date as may by him be specified,

Limits of the operation of this Act.

by notification in the *Calcutta Gazette*. Provided that every such notification shall specify such provisions of Parts IX and X of this Act as are thereby extended to such place, and all provisions contained in the two last mentioned parts as are not specially mentioned in the said notification shall be deemed to be of no force or effect whatever in the place to which such notification applies. From and after the date mentioned in the said notification such place shall be deemed and taken to be created a Municipality for the purposes of this Act; and it shall be lawful for the Lieutenant-Governor to define the limits of such Municipality, and from time to time to alter or amend such definition, and the Lieutenant-Governor shall declare at the time of extending the said Act to such place, whether the same shall, for the purposes of this Act, be a first class or a second class Municipality, and may at any time thereafter by notification alter the class. The Lieutenant-Governor may further, from time to time, by notification in the *Calcutta Gazette*, declare to be united for the purposes of this Act, any number of towns or villages or parts thereof; provided that no portion of this Act shall be extended to any village inhabited by persons more than one-half of whom may be employed in agriculture only, or dependent for support on lands so employed, or habitually exercising trades and occupations only for the use of persons so employed, except the provisions of Parts XII and XIII of this Act. All the provisions of Parts XII and XIII of this Act shall have effect in any place to which the same may be extended by the Lieutenant-Governor or by any officer empowered in that regard under Section 202 of this Act.

5. From and after the creation of any Municipality under the provisions of the next preceding section, the provisions of the Acts named in Schedule (A) hereto annexed shall cease to have effect therein, except as to any assessment made, or as to any act done, or as to any liability incurred, or as to any money due, or as to any proceedings theretofore commenced. Provided that the repeal by this Act of any enactment shall not affect any Act in which such enactment has been applied or referred to. And all references made to any of the Acts named in the said schedule in subsequent Acts, orders or contracts, shall be read, so far as the context will allow, as if made to this Act.

6. All lands, buildings, works, and hereditaments, utensils, materials, books, plans, maps, papers, effects, securities, and monies whether derived under the Acts mentioned in Schedule (A) appended to this Act, and other property, movable and immovable, of what nature or kind soever, and all interest therein, whether vested, contingent, or in remainder which shall, on the date on which this Act shall take effect in such town, be vested in, or held in trust for, the Commissioners or Committee appointed under any of the said Acts, who shall hereafter in this Act be designated the late Commissioners, or which would have been vested in, or held in trust for, such Commissioners but for the passing of this Act; and all such estate and interest of and in the same respectively as shall then be, or would have been in, or in trust for, the said late Commissioners or any of them, with all rights of way and other rights

and easements now used and enjoyed by the said Commissioners shall, on and from the date when this Act comes into operation in such town, be vested in the Commissioners under this Act and their successors; and all persons who shall then owe any money to the late Commissioners, or to any person on their behalf, shall pay the same to the Commissioners under this Act, or as they shall direct: and all monies which shall be then due, and owing by, or recoverable from, the late Commissioners, shall be paid by, or be recoverable from, the Commissioners; and all contracts, agreements, mortgages, bonds, covenants, and securities made or entered into before this Act comes into operation to, with, or in favor of, or by, or for, the said late Commissioners, or any of them, or any person on behalf of such late Commissioners; and all rights of action and suit arising out of contract or otherwise—shall take effect, and may be proceeded on and enforced, as far as circumstances will admit, in favor of, by, against, and with reference to the Commissioners under this Act in such manner as the same would have taken effect, and might have been proceeded on and enforced in favor of, by, against, and with reference to the said late Commissioners, or any of them, if this Act had not been passed.

7. No action, suit, prosecution, or other proceeding whatsoever, commenced or carried on either by or against the late Commissioners previously to the coming into operation of this Act, shall abate, or be discontinued, or prejudicially affected by this Act, but shall continue and take effect both in favor of and against the Commissioners, in the same manner in all respects as the same would have continued and taken effect in relation to the late Commissioners, or any of them, if this Act had not been passed: and all decrees and orders made, and all fines and penalties imposed and incurred, respectively, previously to the coming into operation of this Act, shall and may be enforced, levied, recovered, and proceeded for, and all administrative proceedings commenced previously to the coming into operation of this Act shall and may be continued, proceeded with, and completed in such or the like manner as if this Act had not been passed, the Commissioners under this Act being, in reference to the matters aforesaid, in all respects substituted for the late Commissioners.

PART II.—MUNICIPAL AUTHORITIES.

Chapter 1.

Municipal Commissioners.

8. In any Municipality created under Part I of this Act, the Lieutenant-Governor shall, if the same shall have been declared by him to be a first class Municipality, and the said Lieutenant-Governor or any officer whom the Lieutenant-Governor may authorize in that behalf shall, if the same shall have been declared by the said Lieutenant-Governor to be a second class Municipality, from time to time appoint or cause to be elected, in manner as hereinafter provided, not more than seven and not less than three persons to be Commissioners for carrying out in such Municipality the purposes of this Act.

9. No person shall be appointed a Commissioner or a Member of a Ward Committee under this Act in any Municipality, who does not either reside or hold land or buildings therein or within five miles from any part of the limits thereof: provided also that when the mode of municipal taxation to be adopted therein shall have once been determined, no person shall be appointed therein a Commissioner or member of a Ward Committee who does not pay municipal taxes to the Commissioners thereof. Subject to the provisions of Section 12 every person so appointed shall continue in office three years, or until his successor shall have been appointed, and shall be eligible for re-appointment. The Lieutenant-Governor may from time to time accept the resignation of any such Commissioners or Commissioner, or may remove any such Commissioners or Commissioner for misconduct or neglect of duty, add to their number, and fill up vacancies occurring among them.

10. In addition to the Commissioners to be appointed or elected as aforesaid, the Magistrate of a district and the Magistrate in charge of a sub-division of a district, shall be ex-officio Commissioners of every Municipality situated within their respective jurisdictions, and it shall further be competent to the Lieutenant-Governor to appoint as a Commissioner of any such Municipality any officer in the service of Government holding a salaried office in the district in which the same is situate: provided that not more than one-third of the whole number of Commissioners shall be persons holding salaried offices in the service of Government, unless such persons be elected to be Commissioners under any of the provisions in this Act contained.

11. If at any time it shall appear to the Lieutenant-Governor of Bengal to be advisable that a certain number of the Commissioners of any Municipality shall be elected by the rate-payers, it shall be competent to the said Lieutenant-Governor to take measures for the election of such Commissioners by the rate-payers, subject to such rules in regard to qualification, election, and discharge as he may think fit. Subject to the provisions of Section 12 the persons so elected shall continue in office for the term of three years, or until their successors have been elected, and shall be eligible for re-election. The Lieutenant-Governor may from time to time accept the resignation of any of the Commissioners so elected, or may remove any of such Commissioners for misconduct or neglect of duty, and may provide for filling up vacancies by election.

12. When Municipal Commissioners or any Ward Committee shall be for the first time appointed or elected in any Municipality, such number of the members thereof as the Commissioner of the Division may determine, and being not more than one-third of the whole, shall retire at the end of one year, and another equal number at the end of two years, and the rest at the end of three years, to be computed from the first day of the official year next following the date of the appointment or election of such Commissioners or Committee. The members who shall retire at the end of the first and

second years respectively shall be decided by lot. But the ex-officio members appointed under Section 10 of this Act shall not be liable to retirement under this Section. Any person appointed or elected to a vacancy caused by the withdrawal, or removal, or death of another member shall fill such vacancy for the unexpired remainder of the term for which the outgoing member may have been elected or appointed. The Chairman shall keep a roll in which the names of the Commissioners shall be entered in order of seniority according to the dates of their appointment or election. In case of two or more Commissioners being appointed or elected on the same day, the Chairman shall decide the order of seniority between them.

13. The Magistrate of a district, or the Magistrate in charge of a sub-division, if delegated by the Magistrate for the purpose, shall be ex-officio Chairman of the Commissioners for any Municipality situate within the district or sub-division under his charge. The Commissioners shall elect their own Vice-Chairman, who shall hold office for one year from the date of his election, and who shall be eligible for re-election at the end of such year.

14. The Commissioners shall have and use a common seal, and shall have their names engraved thereon in legible characters in the English language, and also in the vernacular language of the district. All contracts entered into in respect of any sum exceeding twenty rupees shall be in writing, and shall be sealed with the common seal of the Commissioners, and on their behalf, in the presence of at least two of the Commissioners, one of whom shall be the Chairman, or in the absence of the Chairman, the Vice-Chairman, who shall certify the same by affixing their signatures as witnesses at the foot of the instruments. All such contracts shall be varied or discharged in a similar manner.

15. The Commissioners shall sue and be sued in the name of their Chairman by the description of "The Chairman of the Commissioners of," and in such name so described, they shall be competent to hold property, movable and immovable, to them and their successors as a body corporate, and to convey the same and to enter into all necessary contracts for the purposes of this Act.

CHAPTER 2.

Property and Contracts of the Commissioners.

16. All public streets in any Municipality (not being private property) existing at the time this Act comes into operation, or which shall afterwards be made, and the pavements, stones, and other materials thereof, and also all erections, materials, implements, and other things provided for such streets, shall vest in and belong to the Commissioners and their successors. But it shall be competent to Government from time to time, by notification, to exclude any road or street from the operation of this Act, and to cancel such notification wholly or in part.

17. It shall be lawful for the Commissioners to agree with the person or persons in whom the property in any street is vested, to take over the property therein, and after such agreement to declare, by notice in writing put up in any part of such street, that the same has become a public street. Thereupon such street shall vest in the Commissioners and their successors, and shall thenceforth be repaired and kept up out of the Municipal Fund.

Commissioners may with consent of owners take over and repair certain streets.

18. All or any hospitals, dispensaries, schools, rest-houses, markets, tanks, and wells, not being private property, or the property of a religious institution or society, and all medicines, furniture, and other articles appurtenant thereto, not being private property, which at the time this Act comes into operation in any town, shall be found therein, may, by notification of the Lieutenant-Governor, be vested in the Commissioners, and thereupon all endowments or funds belonging to such hospitals, dispensaries, schools, or rest-houses shall be transferred to and vested in the Commissioners as trustees, to hold and apply the same to the purposes to which such endowments and funds were lawfully applicable at the time of such transfer. Provided always that no such notification shall be issued until one month after the intention to transfer such property shall have been notified in English and in the vernacular language of the district in such manner as the Lieutenant-Governor shall from time to time direct.

Existing hospitals, schools, rest-houses, &c., to be vested in the Commissioners.

19. The Commissioners may agree with the owners of any land for the purchase thereof for the purposes of this Act, and may sell any land not required for such purposes either together or in parcels, and the proceeds of such sale shall be applied for the purposes of this Act.

Power to purchase and sell lands.

20. When the Commissioners may be unable to agree with the owner of any land for the purchase thereof, the Lieutenant-Governor of Bengal may, upon representation of the Commissioners, and after such enquiry as may be thought proper, declare that the land is needed for a public purpose, and may order proceedings for obtaining possession of the same for the Government, and for determining the compensation to be paid to the parties interested, according to any law now or hereafter to be in force for the acquisition of land for public purposes. On payment by the Commissioners of the compensation awarded, such land shall vest in them for the purposes of this Act.

Mode of ascertaining compensation for land, &c.

CHAPTER 3.

Their mode of transacting business.

21. The Commissioners shall keep an office where they shall meet for the transaction of business at least twice in every month, and as often as a meeting shall be called by the Chairman or Vice-Chairman, and all questions which may come before them at any meeting shall be decided by a majority.

Commissioners to keep an office for the transaction of business.

22. The Chairman, or, in his absence, the Vice-Chairman, shall preside at every such meeting, and in the absence of both the Chairman and Vice-Chairman, the Commissioners shall choose some one of their number to preside. In cases of equality of votes the President shall have a casting vote.

Who to preside at meetings of the Commissioners.

23. No business shall be transacted at a meeting unless at least four Commissioners be present.

Quorum.

24. In any case of emergency, the Chairman, or, in his absence, the Vice-Chairman, shall exercise all the powers vested by this Act in the Commissioners. Provided that it shall not be lawful for the Chairman or the Vice-Chairman to exercise any power which it is by this Act expressly declared shall be exercised by the Commissioners at a meeting. Any Chairman or Vice-Chairman acting under this section shall inform the Commissioners thereof at the next meeting held thereafter.

The Chairman or Vice-Chairman to exercise, with certain exceptions, the powers of the Commissioners.

25. The Chairman shall from time to time appoint all such overseers, clerks, and subordinate officers and servants as he may think necessary and proper to assist in the execution of this Act, and may from time to time remove any of such persons and appoint others in their places. And out of the Municipal Fund he shall pay, or cause to be paid, such salaries to the said persons respectively, as may from time to time be determined by the Commissioners at a meeting; or, in case of absence on leave, such portion thereof as may appear to the Commissioners to be reasonable. He may, with the sanction of the Commissioners, make such rules as he may think fit as to the manner in which, and as to the persons by whom, all duties connected with the collection of the tax or the preparation of the assessment, shall be performed, provided such rules be in all respects consistent with the provisions in this Act contained. Provided that no salary amounting to more than one hundred and fifty rupees a month shall be assigned to any officer or clerk by Municipal Commissioners under this Act without the sanction of the Commissioner of the Division. He shall also take from every collector of Municipal taxes, duties, or tolls, such security for the sums collected by him as he may think proper.

Appointment of overseers, clerks, and subordinate officers.

CHAPTER 4.

Ward Committees.

26. It shall be lawful for the Magistrate, on the recommendation of the Commissioners at a meeting, to divide any Municipality into wards, and thereupon there shall be appointed for each ward not less than three persons qualified to be Commissioners, whether such persons be or be not Commissioners for the time being, to be members of the Ward Committee, and the said Magistrate may define the limits of the ward for which any Ward Committee may be appointed or elected. All question regarding the removal, resignation, and filling up vacancies among the members of Ward Committees shall be settled by the Commissioner at a meeting.

Power to appoint Ward Committees.

27. A Ward Committee shall exercise, within the limits of their ward, as defined by the Magistrate, all or any of the powers of Commissioners described in Sections 25, 52, 53, 61 to 68 inclusive, 113, 115, and in such sections of Part IX of this Act as shall be in force within the municipality, which the Commissioners at a meeting shall have delegated to them. Sections 21, 22, and 24 of the Act shall, as far as may be convenient, be applicable to Ward Committees.

28. The Chairman of each Ward Committee shall be appointed by the man of Ward Committees. Chairman of the Commissioners, and each Ward Committee may, if it see fit, elect their own Vice-Chairman from among their own number.

CHAPTER 5.

General Provisions

29. No Commissioner or member of a Ward Committee shall be personally liable for any contract made, or expense incurred by or on behalf of the Commissioners, but the funds, from time to time in the hands of the Commissioners, shall be liable for, and chargeable with, all contracts and expenses duly incurred as aforesaid. Every Commissioner or member of a Ward Committee shall be personally liable for any wilful misapplication of money entrusted to the Commissioners, to which he shall have been a party, and he shall be liable to be sued for the same.

30. No Commissioner or member of a Ward Committee, or servant of the Commissioners or Committee, shall be interested, directly or indirectly, in any contract made with the Commissioners. And if any such person be so interested, he shall thereby become incapable of continuing in office or employment, and shall be liable to a fine not exceeding five hundred Rupees. Provided always that no person by being a shareholder in, or member of, any incorporated or registered company, shall be disqualified from acting as a Commissioner or member of a Ward Committee by reason of any contract entered into between such company and the Commissioners. Nevertheless, it shall not be lawful for such shareholder or member to act as a Commissioner or member of a Ward Committee in any matter relating to any contract entered into between the Commissioners and such company.

PART III.—MUNICIPAL TAXATION.

CHAPTER 1.

Power of the Commissioners to impose Taxes, Duties, and Tolls.

31. It shall be lawful for the Commissioners of any Municipality at a meeting to impose, within the limits of such Municipality, any one or more of the following taxes, duties, and tolls, at such rate as the Commissioners shall see fit, not exceeding the maximum in any case hereinafter mentioned and prescribed:—But no tax duty or toll imposed by the Commissioners under this section shall

be levied until the sanction of the Lieutenant-Governor shall have been obtained to such levy:—

(a)—An annual tax on persons residing in or owning property in the Municipality, according to the circumstances and the property to be protected of the persons liable to pay the same. Provided that no person who resides outside the limits of the Municipality shall be assessed according to his circumstances, but only in regard to the property which he possesses within the Municipality; and that the average annual tax on each holding shall not exceed Rs. 4 in Municipalities of the first class, and Rs. 2 in Municipalities of the second class.

(b)—A tax not exceeding $7\frac{1}{2}$ per cent. on the annual value of houses, buildings, and lands situated within the limits of the Municipality exceeding Rs. 6 per annum, to be paid by the owners thereof.

(c)—A tax on carriages, horses, and elephants, kept or used within the limits of the Municipality; and a fee on the registration of carts and other vehicles.

(d)—A tax on trades and callings carried on and exercised within the said limits.

(e)—A tax on processions, and any public ceremonies not exclusively religious, and requiring the attention of the police, and performed within the said limits.

(f)—Duties on articles entering the limits of the Municipality, or dues on articles sold at markets or hâts, according to a table of rates sanctioned by the Lieutenant-Governor, and subject to such rules and exceptions as the Lieutenant-Governor shall direct.

(g)—Tolls on vehicles and beasts of burden entering the limits of the Municipality, according to a scale sanctioned by the Lieutenant-Governor; and tolls on ferries within the said limits.

CHAPTER 2.

Taxes on persons.

32. When it shall have been determined that an annual tax on persons according to their circumstances and property shall be imposed under this Act in any Municipality, the Commissioners or the Ward Committee shall prepare an assessment in respect thereof upon the several persons liable to be assessed within the Municipality or Ward for which such Commissioners or Committee shall be appointed, and shall prepare a list which shall specify every parcel of land, house, or other holding on account of the occupation of which any person is liable to be assessed, the name of the person liable to be assessed in respect of each such holding, the trade, business, or other description of such person, and the amount payable quarterly by such person. It shall be competent to the Commissioners or to a Ward Committee or to the Magistrate to omit from the list prepared under this section any person who may by them or him be deemed too poor to be assessed to the tax leviable under this Chapter.

33. The Commissioners or the Ward Committee shall, if the Commissioners so decide, instead of preparing a new assessment for any year, revise and amend the assessment then in force.

Existing assessment may be revised.

34. When any assessment shall have been prepared, or shall have been revised and amended by any Ward Committee, such Ward Committee shall forthwith forward to the Commissioners the list containing the same, and such Commissioners shall examine, and, if necessary, amend and settle it.

Commissioners to examine assessment of Ward Committee.

35. When an assessment shall have been prepared, or revised and amended directly by any Commissioners, and not by a Ward Committee, such Commissioners shall forward to the Magistrate a list containing the same, and the Magistrate shall examine, and, if necessary, amend and settle it.

Magistrate may amend and settle assessment as made or revised by the Commissioners.

36. When the assessment in any Municipality shall have been so made and settled as provided by the preceding sections, the Magistrate shall sign the list, and shall cause one copy thereof, together with a notification in the form in Schedule (B) to this Act annexed, or to the like effect, and written in the language of the province in which such Municipality is situate, to be put up in some conspicuous place therein or in the division thereof for which such assessment has been made; and a written copy of the said list to be deposited in his own office. So soon as the copies of the list shall have been so hung up and deposited, public proclamation shall be made throughout such Municipality by beat of a drum notifying that such copies have been so hung up and deposited, and that the copy so deposited in the Magistrate's office is open to inspection.

Assessment to be published.

37. Unless and until revised and amended as herein is provided, every assessment, as settled under Section 34 or Section 35 shall be valid for three years, and until a new assessment shall be made. In case the occupant of any property included in any assessment shall be changed before a new assessment be made, the new occupant shall be liable in respect of such property for any portion of the amount so assessed which shall have become payable during his occupation; and after notification to such person, the Magistrate may cause his name to be substituted in the said list for the name of the former occupant.

Assessment to stand good for three years.

Change of occupation before a new assessment.

38. Whenever the period for which any assessment is valid, as provided in Section 37 of this Act, shall be about to expire, notwithstanding anything hereinbefore contained, it shall be lawful for the Magistrate, instead of requiring any Commissioners or Ward Committee to prepare a new assessment, or to revise and amend the assessment then in force, to adopt the said assessment as the assessment for the year next following.

Power to adopt old assessment.

39. If no new assessment be made and published before the expiration of the first three months of any year, for which no assessment valid under the provisions of Section 37 shall be in force, the assessment which was in force at the close of the preceding year shall be deemed to be the assessment for the current year.

Old assessment to be continued if new not made.

40. As soon as possible after an assessment shall have been adopted under Section 38, or shall have taken effect for the current year under the last preceding section, the Magistrate shall, in the manner provided in Section 36 for giving public notice that copies of the list of assessment have been hung up and deposited, give public notice that the assessment in force at the close of the preceding year will continue to have effect during the current year, but it shall not be necessary to hang up fresh copies of such list; and every person whose assessment may be so continued shall be at liberty to appeal against such assessment as if it were a new assessment made upon him.

Notice of adoption of old assessment to be given.

41. Any person who shall have been assessed by any Commissioners, of whom the Magistrate has not been appointed a member, and who shall be dissatisfied with his assessment, or who shall dispute his occupation of any property, or his liability to be assessed, may appeal on unstamped paper to such Commissioners at a meeting; and in case such Commissioners shall not grant the prayer of such appeal, such Commissioners shall submit the decision of the matter to the Magistrate, and the Magistrate, after making such inquiries as he may deem necessary, by examination of the appellant on oath or solemn affirmation or otherwise, may confirm the assessment or amend the same. In case the Magistrate confirm the assessment, he may order that the appellant shall pay such reasonable costs as may have been incurred in the proceedings on his appeal. The decision of the Magistrate in such cases shall be final, and no objection shall be taken to any assessment, nor shall the liability of any person to be assessed be questioned in any other manner or by any other court. Provided that no appeal shall be received after the expiration of one month from the time of the notification of the assessment prescribed by Sections 36 or 40 or of the notification of the substitution of the name of an occupier under Section 37, unless the Magistrate, upon reasonable cause shown, shall extend the time for receiving such appeal.

Appeal from assessment made by Commissioners.

Limitation of appeal.

42. Any person who shall have been assessed by Commissioners of whom the Magistrate has been appointed a member, and who shall be dissatisfied with his assessment, or who shall dispute his occupation of any property or his liability to be assessed, may apply to the Commissioners for a review of the assessment so far as regards himself; and with regard to such applications, the Commissioners at a meeting shall proceed as the Magistrate is directed to proceed in Section 41,

Appeal against assessment when Magistrate a member of committee.

and the orders passed by the Commissioners on such application shall have the same effect and finality as orders passed by the Magistrate under the said section. Applications under this section to the Commissioners at a meeting shall be subject to the same limitation of time as appeals to the Magistrate under Section 41.

43. Any person who shall have been assessed by a Ward Committee, and who shall be dissatisfied with his assessment, or who shall dispute his occupation of any property or his liability to be assessed, may appeal to the Commissioners. And with regard to such appeals, the Commissioners at a meeting shall proceed as the Magistrate is directed to proceed in Section 41, and the orders passed by the Commissioners at a meeting on such appeals shall have the same effect and finality as orders passed by the Magistrate under the said section. Appeals to the Commissioners at a meeting shall be subject to the same limitation of time as appeals to the Magistrate under the said section.

44. It shall be lawful for the Magistrate at any time to require any Commissioners or Ward Committee, as the case may be, to make an assessment on account of the occupation of any house which may have been constructed, or any house or other holding which may have become liable to assessment after the general assessment which may then be in force shall have been made, or which may have been by mistake or accident omitted from such assessment. Notice of the amount assessed in accordance with such requisition shall be given to the person so assessed, who may appeal or apply against such assessment according to the provisions of Sections 41, 42, or 43, within one month after the service of such notice.

45. It shall be lawful for any person upon whom any assessment shall have been made, who shall, during the period for which such assessment is valid have ceased to occupy any property in respect to which he may have been assessed, or whose property to be protected, and circumstances may have changed during the period aforesaid, to apply on unstamped paper to the Commissioners; and in case such Commissioners shall not grant the prayer of such application, such Commissioners shall submit the decision of the matter to the Magistrate, and the Magistrate, after making such inquiries as he may deem necessary by examination of the applicant on oath or solemn affirmation, or otherwise, may amend the assessment of such applicant as to him shall appear just, or may confirm the same; and in case he shall confirm the said assessment, may order that the applicant shall pay such reasonable costs as may have been incurred by reason of such application. The decision of such Magistrate upon such application shall be final.

46. The Commissioner of the division, with the sanction of the Government, may at any time direct the Magistrate to revise, or to cause to be revised by the Commissioners or Ward Committee,

the assessment of any Municipality, specifying the reasons which, in his opinion, render such revision necessary, and the Magistrate shall, according to such direction, revise, and if necessary amend the same, or cause it to be revised and amended.

CHAPTER 3.

Taxes on houses.

47. When it shall be determined that a tax on the annual value of houses, buildings, and lands shall be imposed in any Municipality, such tax shall be paid by the owners of such houses, buildings, and lands by quarterly instalments, except as hereinafter provided.

48. The gross annual rent at which the houses, buildings, and lands liable to the tax may be reasonably expected to be let, shall be deemed to be the annual value of such houses, buildings, and lands, and such value shall accordingly be fixed by the Commissioners from year to year commencing from the date on which this Act shall have come into operation.

49. Whenever any house or building belongs to one owner, and the ground on which the same stands, and which is usually occupied therewith, belongs to another, it shall be lawful for the Municipal Commissioners to assess such house or building and ground together at one consolidated rate. The amount so assessed shall be payable by the owner of the house or building, who shall thereafter be entitled to deduct from the rent which he pays for the ground, such proportion of the tax so paid by him as is equal to the proportion which his rent bears to the annual value of the whole property assessed.

50. If the sum due on account of any tax from the owner of any house, building or land remains unpaid after the notice of demand has been duly served, and such owner be not resident within the place, or the place of abode of such owner be unknown, the Municipal Commissioners may demand the amount from the occupier for the time being of such house, building, or land, and on non-payment thereof, may recover the same by distress and sale of any goods and chattels found on the premises, and whenever such tax shall be paid by or recovered from such occupier, he may deduct, from the next and following payments of his rent, the amount which may be so paid by or recovered from him. Provided that no arrear of rate, which has remained due from the owner of any house, building, or land for more than one year, shall be so recovered from the occupier thereof. Provided also that if the tax so deducted is a consolidated tax payable by the owner of a house or building under the next preceding section, the same shall, after such deduction, be deemed to have been paid by such

owner within the meaning of the last mentioned section.

51. The Commissioners shall, at a meeting to be held as soon as may be after their appointment, assess or determine the rate of such annual tax to be levied from the date on which this Act may come into operation till the expiration of the current year, and at a meeting not less than fifteen days before the expiration of each year, shall determine the rate of such tax for the ensuing year.

52. The Commissioners may require the respective owners or occupiers of the houses, buildings, and lands to furnish them with returns of the measurements and of the rent or annual value thereof, and they, or any person appointed by them for that purpose, at any time between sun-rise and sun-set, may enter, inspect, and measure any such houses, buildings or lands, after having given forty-eight hours' previous notice of their intention to the occupier thereof. When the valuation of the houses, buildings, and lands, shall have been completed, the Commissioners shall cause lists containing the valuation and assessment to be made out, and shall give public notice thereof, and of the place where the lists or copies thereof may be inspected; and every person claiming to be the owner or occupier of property included in the assessment, or the agent of such person, shall be at liberty to inspect such lists, and to make extracts therefrom, without the payment of any fee.

53. The Commissioners shall at the same time give public notice of a day and hour, not being less than fifteen days from the publication of such notice, when they will proceed to revise the said valuation and assessment; and in all cases in which any property is for the first time valued, or the valuation is increased, shall give special notice thereof to the owners or occupiers of such property. All appeals against such valuation and assessment shall be made at or before the time fixed in the notice.

54. After the appeals have been inquired into, and after the revision of the valuation and assessment has been completed, the amendments made in the lists shall be authenticated by the signature of not less than three of the Commissioners, who shall at the same time certify under their signatures that no valid objection has been made to the valuation and assessment in the said lists, except in the cases in which amendments have been made as shown therein, and subject to such amendments as may thereafter be duly made, the tax so assessed shall be deemed to be the tax for the whole year for which the assessment shall be made. Provided always that the Chairman or Vice-Chairman may at any time amend the said lists by inserting therein the name of any person whose name ought to be so

inserted, or by inserting any property liable to the tax, after giving notice to such person as may be interested in the making of the amendment, of a day not being less than fifteen days from the date of the service of such notice, when such amendment is to be made, or by striking out any property not liable to the tax, or reducing the amount of the tax, without notice; and in all cases in which any property is inserted as liable to the tax, the amendment shall be considered to have been made at the expiration of fifteen days from the time when the person interested first received notice thereof; and any person interested in such amendment may appeal to the said Commissioners by application in writing left at their office three days before the day fixed in the notice of such amendment.

55. It shall not be necessary to prepare new lists, or to determine the rate of the tax every year, but the Commissioners may adopt the valuation and assessment contained in the lists for the preceding year (with such alteration as may in particular cases be deemed necessary), as the valuation and assessment for the year following. Provided that public notice of such valuation and assessment shall be given in the manner prescribed in Section 53 of this Act.

56. Appeals against any tax assessed under this Act shall be heard and determined by not less than three Commissioners and their adjudication, and the assessment by the Commissioners of any tax when no appeal is made as hereinbefore provided, shall be final; and no person shall contest any assessment in any other manner than by appeal as hereinbefore provided.

57. When any house shall have been vacant for sixty or more consecutive days during any year, the Commissioners shall remit so much of the tax of that year as may be proportionate to the number of days the said house may have remained unoccupied; provided that the owner of such house, or his agent, shall have given to the Commissioners notice in writing of the vacancy thereof, and that the amount of tax to be remitted shall be calculated from the date of the delivery of such notice.

CHAPTER 4.

Taxes on carriages and wheeled vehicles.

58. When it shall be determined that a tax on carriages, horses, and elephants shall be imposed in any Municipality, the Commissioners shall declare at what rates, not exceeding the rates given in Schedule (C) to this Act annexed, such tax shall be imposed on all carriages, horses, and elephants kept within the limits of such place; and thereupon such tax shall be payable quarterly. Provided that this section shall not apply to, or include, gun-carriages, or ordnance carts or wagons; cavalry horses or horses of the mounted police; horses belonging to officers

doing regimental duty, at the rate of one horse for each officer; vehicles, horses, or elephants belonging to the Government; vehicles and horses kept for sale, and not used for any other purpose, if kept by *bond fide* dealers.

59. Every person who may have owned or had charge of any carriage, horse, or elephant, kept within such place for any number of days in any quarter, shall be liable to the whole tax for that quarter; but if a carriage shall have been under repair for the whole quarter, no tax shall be leviable in respect of such carriage for that quarter.

Ownership for any number of days in a quarter creates liability to the tax for the whole quarter.

Exemption of carriages under repair.

60. Whenever the owner of the carriage, horse, or elephant, let out for hire, and kept for the time being in premises situated within any place shall not reside in such place, the sums to be charged for such carriage, horse, or elephant shall be recoverable from the person in whose premises it is for the time being kept.

Carriage, &c., let for hire within any defined place, although owned by persons not residing therein, liable to the tax.

61. The Commissioners at their discretion may compound, for any period not exceeding one year, with livery stable-keepers and other persons

keeping carriages and horses for hire, for a certain sum to be paid for the carriages and horses so kept by such person, in lieu of the rates specified in the schedule.

62. The Commissioners shall from time to time cause to be prepared and entered, in distinct columns, in a book to be kept by the Commissioners, and to be open to the inspection of any person interested therein, a list of the persons liable to the payment of the tax, a description of the carriages and animals in respect of which they are liable, and the amount of the tax thereon.

63. In order to enable the Commissioners to have such list prepared, the Commissioners, or any officer authorized by them, may send to all persons supposed to be liable to the payment of the tax, a schedule to be filled up with such information respecting the carriages and animals kept by them as the Commissioners may judge necessary for the assessment of the tax. The schedule shall be filled up in writing, and signed and dated and returned to the office of the Commissioners by every person to whom it is sent, whether or not liable to the payment of the tax.

64. The Commissioners may summon any person supposed to be liable to the payment of the tax, or any servant of such person, and may examine such person or his servant as to the number and description of the carriages and animals in respect of which such person is liable to be assessed, and such person or his servant shall answer such questions as may be put to him by the Commissioners.

Commissioners may compound with livery stable-keepers.

Returns may be required for purpose of making list.

Power to summon persons liable to tax.

65. Any person who may dispute his liability to the payment of such tax, or the amount of any such assessment, may appeal to the Commissioners: provided that such appeal shall be commenced within ten days after the receipt by such person of a bill for the sum claimed from him in respect of such assessment.

Appeal against assessment may be made to Commissioners.

Proviso.

66. Appeals against any such assessment shall be heard and determined by not less than three Commissioners, and their adjudication upon every such appeal shall be final, and no person shall contest any assessment so made in any other manner than by appeal to the Commissioners as hereinbefore provided.

Commissioners' decision final.

Registration of wheeled vehicles.

67. It shall be lawful for the Commissioners of any Municipality at a meeting, with the sanction in writing of the Lieutenant-Governor first obtained, to declare and direct, by notification published in such manner as the Lieutenant-Governor may order, that every cart, hackery, and other wheeled vehicle without springs kept and used within, or let for hire within or without such place, and used within it, shall be registered by the Commissioners with the name and residence of the owner, and shall bear the number of registration in such manner as the said Commissioners shall direct. Provided that this section shall not apply to, or include carts, hackeries, or other such vehicles as aforesaid kept at more than two miles distance from the said place and used only temporarily or casually in the place, or to carts, hackeries, or other wheeled vehicles without springs, the property of Government or of the Commissioners.

68. The registration of carts, hackeries, and other vehicles under the last preceding section shall be made, and the numbers assigned half-yearly, upon such days as the Commissioners shall notify, and such fee as they shall fix, not exceeding one rupee, shall be paid for each registration. Any person becoming possessed, between the first day of January and the first day of July, or between the first day of July and the first day of January of any such cart, hackery, or other vehicle which has not been registered for the then current half-year, shall, within a week of becoming so possessed, register the same, and the Commissioners shall grant registration in any such case, on payment of a fee for the unexpired portion of the current half-year, calculated at the rate of the fee to be fixed as aforesaid. When any registered cart, hackery, or other vehicle is transferred within any half-year it shall be registered anew in the name of the person to whom it has been transferred, and a fee not exceeding four annas shall be paid for every such last-mentioned registration.

Fee for registration.

69. Whoever owns or keeps any cart, hackery, or other wheeled vehicle without springs, required under the provisions of this Act to be registered, without having caused

Penalty for not registering a cart or hackery.

the same to be registered under the last preceding section, shall be liable, on conviction before a Magistrate, to a fine not exceeding three times the usual registration fee, and the Magistrate may seize and detain the vehicle. If the vehicle seized be not claimed, and the fine be not paid within ten days, such vehicle, together with the animals seized with it (if any), may be sold by auction by order of the Magistrate, and the proceeds applied to the payment of the fine, and to the costs and charges incurred on account of the seizure, detention, and sale, and the surplus (if any), if not claimed by the owner or the person keeping such cart, hackery, or other vehicle within a further period of twenty days, shall become vested in the Commissioners, and be employed for the purposes of this Act.

CHAPTER 5.

Taxes on trades and callings.

70. When it shall be determined that a tax on trades and callings shall be imposed in any town, such determination shall be notified, in such manner as the Lieutenant-Governor may direct, and from the 1st day of April next following such notification, every person who shall within the town exercise any of the professions, trades, or callings specified in Schedule (D) to this Act annexed shall take out a license, and shall pay for the same an annual fee not exceeding such sum as in the said schedule is mentioned. The table of fees leviable under this chapter shall be fixed from time to time by the Commissioners, subject to the confirmation of the Lieutenant-Governor.

71. Every license under the next preceding section shall be granted by the Commissioners, and to some person duly authorized by them in that behalf, and shall specify the date of the grant thereof, the true name of the person to whom the license is granted, and the sum paid for such license.

72. Every license shall have effect and continue in force from the day of the date thereof until the day hereinafter appointed for the expiration thereof; and every such license which shall be granted before the 1st day of January next following the notification shall expire on that day, and every such license which shall be granted upon or at any time after that day, shall expire on the 31st day of December next after the day of the granting thereof.

73. Every person to whom such license shall be granted, and who shall be desirous of continuing to exercise his profession, trade, or calling after the expiration thereof, shall take out a fresh license for that purpose for the following year, to expire on the day appointed in the last preceding section, and shall renew the same from year to year so long as he shall desire to continue such profession, trade, or calling.

74. The Chairman, or in a first class municipality a sub-committee of the Commissioners, shall determine under which of the classes mentioned in the Schedule (D) to this Act annexed every person to whom a license may be granted shall be assessed. The Commissioners at a meeting shall from time to time declare what are to be considered bazaars, hâts, or public markets, within the meaning of this Act.

75. As soon as may be after the first day of September in every year, the Chairman shall prepare a list of the persons licensed under this Act, which list shall state the profession, trade, or calling of each of the persons therein named, the class under which he is assessed, and the sum paid by him in respect of his license, and such list shall be filed in the office of the said Commissioners, and be open to public inspection at all reasonable times.

76. If at any time after three months have elapsed from the day of the date of the said notification, any person within the said limits shall exercise his profession, trade, or calling without having duly taken out a license as required by Section 69, he shall be liable, on conviction before a Magistrate, to a penalty not exceeding three times the amount which, in the judgment of such Magistrate, would have been payable by such person in respect of a license duly taken out as aforesaid.

77. Any person required by Section 69 to take out a license, who shall, without reasonable excuse, neglect or refuse to produce and show his license when required so to do by an officer duly empowered in writing by the Commissioners to make such requisition shall, on conviction before a Magistrate, be liable to a penalty not exceeding one hundred Rupees.

CHAPTER 6.

Taxes on processions, &c.

78. When it shall have been determined that a tax shall be levied in any Municipality on processions and any public ceremonies not exclusively religious, such determination shall be duly notified, and from the date of such notification no person shall organise or conduct a procession or public ceremony within the limits of such Municipality without first taking out a license from the Commissioners. Licenses under this section shall be granted at the following rates namely:—

	Rate of license.
License for a procession or ceremony whereat elephants are to be used, or fire-works are to be displayed, or guns fired	100 Rs. for each day.
License for a procession or ceremony whereat more than two hundred persons are to attend	50 " "
License for a procession or ceremony whereat more than fifty and not more than two hundred persons are to attend	10 " "
License for a procession at which less than fifty people are to attend	2 " "

79. Any person who may organize or conduct a procession within the limits of such Municipality without first obtaining a license, shall be liable, on conviction before a Magistrate, to a fine not exceeding three times the amount of the license fee payable in respect thereof under the next preceding section. Any police officer above the grade of constable may call upon the conductor or organizer of a procession to produce his license, and if the license be not produced, he shall report the circumstances to the Commissioners or to the Magistrate; but he shall not arrest any one or stop the procession, unless he is unable to ascertain the name and address of the organizer of the procession. In the case of processions connected with marriage or betrothal the nearest adult male relative, or the guardians of the bride and bridegroom, or of the betrothed parties, shall, unless the contrary be proved, be deemed to have organized or conducted the procession.

CHAPTER 7.
Duties on articles.

80. When it shall have been determined that duties shall be levied on articles entering within the limits of any Municipality, the Commissioners shall prepare and submit for the Lieutenant-Governor's approval a schedule of proposed rates for the levy of such duties, and shall prepare and submit as aforesaid bye-laws which shall provide for the collection and realization of such duties, for penalties for non-payment, and for exempting all through traffic from taxation, and for refunding the duty levied on duty-paid goods which are taken out of the municipal limits. It shall be lawful for the Lieutenant-Governor to modify and to approve such rates and bye-laws: provided that no duty shall be levied on any article at a rate exceeding two per centum on the average value of such article. The rates and bye-laws for any Municipality shall, when finally approved, be published in such Municipality in such manner as the Lieutenant-Governor may direct.

81. When it shall have been determined that market dues shall be levied upon the sale of goods at any periodical market within the limits of any Municipality, the Commissioners shall prepare and submit a schedule of rates for the levy of such dues, and shall prepare and submit bye-law for the collection and realization of such dues and for penalties for non-payment. It shall be lawful for the Lieutenant-Governor to modify and to approve such rates and bye-laws, provided that such dues shall in no case exceed one quarter of an anna in every rupee of the price for which such goods may be sold.

82. It shall be lawful for the Commissioners, with the sanction of the Lieutenant-Governor, to lease out for any term not exceeding three years, the collection of duties or dues under the two next preceding sections. Such lease shall be subject in all respects to the rates and bye-laws passed under the said sections.

CHAPTER 8.
Tolls.

83. When it shall have been determined that Municipal Funds shall be raised by tolls on ferries within the limits of a Muni-

cipality the Commissioners shall notify the ferry or ferries at which such tolls shall be levied; and shall also notify such rates of tolls as the Lieutenant-Governor may from time to time sanction. A table of tolls, written or printed, in the English and native languages, shall be hung up in some conspicuous place near every ferry so as to be easily read by all persons crossing at the ferries.

84. Every toll-keeper or ferry lessee who shall neglect to hang up and keep in good order and repair such table of tolls, or who shall wilfully remove, alter, or deface the same, or allow it to become illegible, shall be liable to a penalty not exceeding ten Rupees.

85. Every toll-keeper or ferry lessee who shall ask or take any toll other than the lawful toll, or who shall without due cause delay any passenger, cart, carriage, animal, or goods, shall be liable to a penalty not exceeding fifty Rupees.

86. Every person crossing at any such public ferry, who shall refuse to pay the toll, or who, with intent of avoiding payment thereof, shall fraudulently or forcibly pass by or through any toll-station without paying the toll, or who shall obstruct any toll-keeper or any of his assistants in any way in the execution of their duty under this Act; and every person who shall maliciously damage any toll-bar, boat, or any other thing employed in or about any public ferry, or who shall maliciously remove, alter, destroy, or damage any table of tolls hung up as hereinbefore directed, shall be liable to a penalty not exceeding fifty Rupees over and above the value of the damage, if any, which he has done.

87. The Commissioners may make rules, subject to confirmation by the Lieutenant-Governor, fixing the number of passengers, carts, carriages, and animals, and the quantity of goods that may be carried in any public ferry-boat at one trip, and for the safe and convenient carriage of passengers and property, and for keeping the ferry-boats in good order, and otherwise for the due discharge of their duty by all tindals, toll-keepers, and other persons employed at any public ferry: and any tindal, toll-keeper, or other person infringing or disobeying any such rule, shall be liable to a penalty not exceeding twenty Rupees, and also to make good any loss or damage caused thereby, the amount of which shall be summarily ascertained by the Magistrate, within whose jurisdiction the offence was committed, and such amount may be recovered as any penalty under this Act may be recovered.

88. Every person who shall convey for hire any passenger, animal, cart, carriage, or goods, across any arm of the sea, creek, or river within the provinces subject to the Lieutenant-Governor to any point or place on the opposite bank or coast within a distance of three miles on either sides above or below any public ferry, without the special license of the Magistrate of the district in which the ferry is situated, shall be liable to a penalty not exceeding fifty Rupees. Provided that nothing in

Penalty for organising procession without license.

Penalty for neglecting to put up a table of tolls.

Extortion or misconduct by toll-keeper.

Refusal to pay toll, &c.

Duties on articles entering Municipal limits.

Market dues on sale of goods.

By-laws for regulating ferry-boats, &c., to be made by Commissioners.

Carrying for hire within three miles of a ferry without license of Magistrate.

Table of tolls.

Province.

this section shall subject to such penalty any person who shall specially let for hire his boat for the conveyance of any other person or his family or goods across any creek or arm of the sea within the said settlement.

89. The Commissioners may appoint at any ferry managed under this Act toll-keepers, and may collect the tolls through such toll-keepers, or they may grant a lease of any such ferry for any period not exceeding three years.

90. It shall be lawful for the Lieutenant-Governor to make over to the Commissioners any existing ferry within the limits of the Municipality, and such ferry shall thenceforward be subject to the provisions of this Act.

91. When it shall have been determined that tolls shall be levied on vehicles and beasts of burden entering any town, the Commissioners shall submit to the Lieutenant-Governor a table of rates and rules for the levy of such tolls; and the Lieutenant-Governor may modify or approve such tables and rules. The rules and rates, so modified or approved, shall not take effect until one month after they shall have been duly notified. Provided that the rates shall in no case exceed the rates laid down in Schedule (E) appended to this Act.

92. The tolls or rates determined as in the next preceding section shall be levied upon all carriages, carts, and animals entering the municipal limits; and the Commissioners may construct toll-bars, gates, and gate-keepers' stations, and may place the collection of such tolls under the management of such persons as may appear to them proper, or may lease out the same for any period not exceeding three years, and shall frame bye-laws in manner hereinafter provided for the guidance of such toll collectors; and all persons employed in the management and collection of such tolls shall be liable to the same responsibilities as would attach to them if employed in the collection of any assessment or tax under this Act. Provided that this section shall not apply to carriages, carts, and animals licensed or registered by the Commissioners: provided also that no more than one payment of toll shall be demanded for, and in respect of, any carriage, cart, or animal in any one period of twenty-four hours from midnight to midnight.

93. In case of non-payment of any such toll on demand, the officer appointed or duly authorized to collect the same may seize any carriage or animal on which it is chargeable, or any part of its burden of sufficient value to defray the toll. If any toll, together with the cost arising from such seizure and custody, remains undischarged for forty-eight hours, the Commissioners may sell the property seized for discharge of the toll, and of all expenses occasioned by such non-payment, seizure, custody, and sale. Any balance that may remain shall be returned, on demand, if made within twelve months, to the owner of the property, and

if unclaimed after such period, shall be credited to the Municipal Fund. After seizure of the property as aforesaid, the Commissioners shall forthwith issue a notice in writing that, after the expiration of two days, exclusive of Sunday, they will sell at such place as they may state in the notice the property by auction. Provided that if at any time before the sale has actually begun the person whose property has been seized shall tender to the Commissioners, or other officer appointed by them, the amount of all the expenses incurred and of the toll payable by him, the Commissioners shall forthwith release the property seized.

94. No tolls shall be paid for the passage of troops on their march, or of military or Government stores, or of military or police officers on duty, or of any person or property in their custody, or of conservancy carts or other such vehicles belonging to the Commissioners; but no other exemption from payment of the tolls levied under this Act shall be allowed.

95. It shall be lawful for the Commissioners to compound with persons living outside the Municipal limits for a sum to be paid annually or half-yearly, in lieu of all tolls payable under the provisions of this Act in respect of carriages, carts, or animals entering the municipal limits; and the Commissioners shall issue licenses for such carriages, carts, or animals; and while such licenses shall remain in force, such carriages, carts, and animals shall be exempt from all tolls as aforesaid upon entering the municipal limits. Provided always that such composition shall include all the carriages, carts, and animals possessed by the person compounding.

96. In all cases of resistance to the lawful authority of the toll-collectors, all police officers shall be bound to assist the toll collectors when required; and for that purpose shall have the same power which they have in the exercise of their ordinary police duties.

97. Every person other than persons appointed or duly authorized to collect the tolls under this Act, who shall levy or demand any toll, and also every person who shall unlawfully and extortionately demand or take any other or higher toll than the lawful toll, or under colour of this Act, seize or sell any property, knowing such seizure and sale to be unlawful, or in any manner unlawfully extort money or any valuable thing from any person under colour of this Act, shall be deemed to have committed the offence of cheating or extortion, as the case may be, and shall be liable to such punishment as is prescribed for those offences respectively by the Indian Penal Code.

98. A table of the tolls authorized to be taken at any toll-gate or station, legibly written or painted in English words and figures, and in the vernacular language or languages of the district, shall be put up in a conspicuous place near such gate or station.

PART IV.—MODE OF RECOVERY OF MUNICIPAL TAXES.

99. Every tax collector shall prepare from the lists hereinbefore mentioned a register which shall contain the names of all persons assessed, the property in respect of the occupation of which the assessment in each case is made, and the amount payable quarterly by each person in the Municipality or division, or portion of a Municipality in which the duties of such tax collector are to be performed; and every such list shall be attested by the Chairman.

Tax Collector to prepare assessment register.

100. Every tax to be payable under this Act shall be payable by four equal quarterly instalments. The instalment of tax on account of any quarter shall be due on the first day of the month in the said quarter.

Payment of tax by instalments.

101. When any sum is due on account of any tax leviable under this Act, the Chairman shall, unless otherwise specially provided in this Act, cause to be presented to the person liable to the payment thereof a bill for the amount, which shall also contain a statement of the period and a description of the property or thing for which the charge is made. If the bill be in respect of the tax upon carriages, horses, and elephants, it shall contain a notice of the time within which an appeal against such tax may be preferred.

Bill to be presented.

102. For all sums collected on account of any tax under this Act, a receipt shall be given signed by the tax collector or by some other officer who may have been specially authorized by the Magistrate to grant such receipts.

Receipts to be given.

103. The Tax Collector or other officer appointed on that behalf shall remit, in such manner and at such times as the Magistrate shall direct, all sums of money collected either by himself or by any one of his establishment, and the Magistrate, or some other officer authorized on that behalf, shall give the tax collector a receipt for every sum of money so remitted. The Magistrate shall also cause all such sums of money to be credited to the Municipal Fund.

Tax Collector to remit collections.

104. If any bill which may have been presented in pursuance of this Act be not paid by the person liable to pay the same within ten days from the presentation thereof, the Magistrate may cause to be served upon such person a notice of demand in the Form (A) in Schedule F annexed to this Act, or to the like effect; and if such person shall not, within ten days from the service of notice of such demand, pay the sum due, together with a fee of two annas as costs for the service of the notice of demand, or show to the Magistrate sufficient cause for non-payment of the same, the amount of the arrear due, with costs on the scale in the Form (B) in Schedule F set forth, which shall include those of serving the notice of demand, may be levied by distress and sale of any goods and chattels belonging to the defaulter which may be found within the Municipality, or

of any goods and chattels whatever which may be found on the premises in respect of the occupation of which such defaulter is liable to such tax.

105. Every warrant of distress and sale under the last preceding section shall be issued by the Magistrate, and shall be in the Form (C) in Schedule F set forth. The officer charged with the execution of the warrant of distress shall make an inventory of all goods and chattels seized under the Magistrate's warrant, and shall give not less than ten days' previous notice of the sale, and of the time and place thereof, by beat of drum, in the town or division thereof in which the property is situated and by serving on the defaulter a notice in the Form (D) in Schedule F. If the arrear be not paid with costs before the time fixed for the sale, or the warrant be not discharged or suspended by the Magistrate, the goods and chattels seized shall be sold by public outcry at the time and place specified, in the most public manner possible; and the proceeds shall be applied in discharge of the arrears and the costs, and the surplus, if any, shall be returned on demand to the person in possession of the goods and chattels at the time of the seizure. The tax collector or other officer appointed on that behalf under this Act shall make a return of all such sales to the Magistrate in the Form (E) specified in Schedule F; and the costs upon every such proceeding shall be such as are mentioned and set forth in Form (B) in Schedule F annexed to this Act.

Proceeds how to be applied.

Costs.

106. If no sufficient goods or chattels belonging to a defaulter or being upon the premises in respect of the occupation of which the tax is due can be found within the Municipality in which the premises are situate, the Magistrate on being satisfied thereof, and of the existence of an arrear, may issue his warrant for the distress and sale of any goods and chattels belonging to the defaulter within any other part of the jurisdiction of the Magistrate, or for the distress and sale of any goods and chattels belonging to the defaulter within the jurisdiction of any other Magistrate whatsoever, and such other Magistrate shall back the warrant so issued, and cause it to be executed and the amount (if levied) to be remitted to the Magistrate issuing the warrant.

107. All goods and chattels, except tools or instruments of trade, which may be found upon any premises in respect of the occupation of which an arrear is due, shall be liable to be distrained for the recovery of such arrear. If the goods and chattels belong to any person other than the defaulter, the defaulter shall be liable to indemnify the owner of such goods and chattels from any damage he may sustain by reason of such distress, or by reason of any payment he may make to avoid such distress or any sale under the same. Provided that no arrear of tax which has remained due for more than three calendar months shall be recovered by distress and sale of the goods and chattels of any person, other than the defaulter himself, who did not reside on the premises in respect of which such tax was imposed at the time when such arrear became due.

All goods found on premises liable to sale.

But owner of goods to be indemnified by the defaulter.

108. Every tax collector and other servants appointed for, or employed in, the performance of any duties connected with the assessment or collection of the tax under this Act, is prohibited from bidding for or purchasing any property at such sales as aforesaid. Any person purchasing property in contravention of this section shall be liable, upon conviction before a Magistrate, to a penalty not exceeding fifty Rupees, and the sale shall be quashed and the property declared liable to resale.

109. The Magistrate shall cause a regular account to be kept of all distresses levied and sales made for the realization of arrears under this Act.

110. Whoever conceals, removes, or disposes of any property belonging to the person who is liable for any amount of tax, for the purpose of avoiding a distress under the provisions of this Act, shall be considered to have concealed, removed, or disposed of such property fraudulently.

PART V.—MUNICIPAL FUND AND ITS APPLICATION.

111. All monies, rents, and profits received by the Commissioners by virtue of this or any other Act, and all fines, fees, and penalties paid or levied under this Act, and all other monies which, under sanction of Government, may be transferred to such Commissioners, shall constitute a fund, which shall be called the Municipal Fund, and shall, together with all property of every nature or kind which may become vested in the said Commissioners, be under their control, and shall be held by them and their successors in trust for the purposes of this Act.

112. The Commissioners shall set apart annually out of the Municipal Fund a sum sufficient for the maintenance of police officers appointed or employed under Act V of 1861, or any other Act which may for the time being be in force for the regulation of the police within the territories subject to the Lieutenant-Governor of Bengal or any part thereof; provided that the number of police officers shall be determined in manner as hereinafter provided.

113. The Municipal Fund, after a sum has been set apart as in the manner provided by the next preceding section, may, subject to such rules and restrictions as the Lieutenant-Governor may from time to time prescribe, be applicable within the towns in which it is raised, to the following purposes, that is say—

(1)—The construction, repair, and maintenance, of streets and bridges.

(2)—Works of public utility calculated to promote the health, comfort, or convenience of the townspeople; including the supply of water, expenses of lighting of streets, the construction, repair, and maintenance of hospitals, dispensaries, lunatic asylums, rest-houses, tanks, wells, and markets; also the payment of all charges connected with the objects for which such buildings were constructed, the training and employment of medical practitioners and vaccinators, the sanitary inspections, the registration of births and deaths, the cleaning of

tanks or wells, and the application of the Indian Contagious Diseases Act.

(3)—The diffusion of education, and with this view, the construction and repair of school-houses, the establishment and maintenance of schools either wholly or by means of grants-in-aid, the inspection of schools and training of teachers.

(4)—The support or relief of the poor in times of exceptional distress and scarcity.

114. It shall be competent to the Commissioners, with the sanction or contribution to extra Municipal expenditure. upon the direction of the Lieutenant-Governor, to contribute a portion of the Municipal Funds towards the expenses incurred in any other Municipality under this Act, or in any district or sub-division under the District Road Cess Act 1871 passed by the Lieutenant-Governor of Bengal in Council, where such expenditure is incurred for any of the purposes described in the last preceding section, and is calculated to benefit the inhabitants of the contributing town, or to relieve exceptional distress in the neighbourhood; provided always that, where such contribution has not been originally recommended by the Commissioners, it shall not be obligatory upon them until the proposal to make such contribution shall have been submitted to them by the Lieutenant-Governor, and they shall have had the opportunity of offering their opinions thereon.

115. It shall be competent to the Lieutenant-Governor to appoint, from time to time, such officers as may be required for the purpose of inspecting or superintending the operations of the Municipalities created by this Act, and to assign to them such salaries as the Lieutenant-Governor shall think reasonable; and the expense incurred by reason of such appointments shall be defrayed in rateable proportions out of the funds of the several Municipalities established under this Act. And the said Lieutenant-Governor may direct that the municipalities in any district or division shall pay such sum as he may consider reasonable towards the cost of clerks or other establishment maintained in the office of the Collector or Commissioner for purposes of supervision under this Act.

116. The Commissioners shall consider and pass at a meeting, a statement or estimate showing the probable receipts, and the expenditure which it is proposed by the Commissioners to incur during the year commencing on the first day of April then next, and the items in respect of which it is proposed to incur such expenditure, and may also consider and pass a supplemental estimate providing for any modifications which they may deem it advisable to make in the distribution of the amount to be raised in the official year then current for the purposes of this Act.

117. Copies of the aggregate estimates for any Municipality which shall have been passed under the provisions of the next preceding Section, and if necessary, translations thereof into the vernacular of the district, shall be lodged in the offices of the Magistrate of the district and of the Magistrate, and at some convenient place within such Municipality. During fourteen days after such estimates shall have been so lodged in the said offices, of which due notice shall be

publicly given, such estimates and translations in the vernacular of the district shall be open to inspection at all reasonable times and seasons by any rate-payer of such town who may desire to inspect the same.

118. As soon as is practicable, after the expiration of the said fourteen days, the Magistrate shall transmit to the Magistrate of the district the said estimates, with any remarks or objections thereupon which may have been recorded by himself or by the Municipal Commissioners at a meeting. The Magistrate of the district shall transmit to the Commissioner of the Division the said estimates, together with any remarks or objections made by the Magistrate or the Municipal Commissioners, and his own opinion thereon.

119. The Commissioner of the division shall sanction, if unobjectionable, any estimate forwarded under the next preceding section. If he see any objection to such estimate he may record his objection: and he shall have power to remit for reconsideration the estimate of any Municipality made under this Part which may have been voted by less than two-thirds of the Commissioners of such Municipality.

120. The Commissioners shall, at such time or times, and in such form as the Lieutenant-Governor shall direct, furnish an annual report of their proceedings and statements in detail of all the works executed by them, and of all sums received and expended by them. All the municipal accounts shall be audited by such person and in such manner as the Lieutenant-Governor shall direct. The annual report shall be published in the *Calcutta Gazette*.

121. All sums collected under this Act, and all funds appropriated by Government for the purposes of this Act, shall be paid into the nearest Government treasury of the district, or, with the sanction of Government, into any Bank or branch Bank, or Native Banker established in or near to the Municipality, and shall be credited to an account to be called the Municipal Fund of the Municipality where they have been raised, provided always that it shall be competent to the Commissioners, with the sanction of Government, to invest any sums not required for immediate use either in the Government Savings Bank or in Government securities, or in any other form of security which may be approved of by Government.

122. All orders for payment of money from the Municipal Fund shall be signed by the Chairman or, in his absence, by the Vice-Chairman, or, in the absence of the Vice-Chairman, by any two of the Commissioners.

123. Within one month after the commencement of each year, the Magistrate shall cause to be prepared accounts of the receipts and expenditure of the Municipal Fund during the previous year; and shall cause such accounts to be laid before the

Municipal Commissioners for the space of one month, and shall cause copies of such accounts and of any remarks made thereon by the Municipal Commissioners to be forwarded to the Magistrate of the district, who shall forward the same to the Commissioner of the Division.

PART VI.—REGISTRATION OF BIRTHS AND DEATHS.

124. It shall be lawful for the Commissioners to keep in their office a register of all births and deaths within the Municipality, and for this purpose they shall divide the Municipality into such and so many districts as they shall think fit, and for every such district they shall appoint a person to be Registrar of births and deaths within such district.

125. Every Registrar shall dwell within the district of which he is Registrar, and shall cause his name, with the addition of Registrar for the district for which he shall be so appointed, to be placed in some conspicuous place on or near the outer door of his own dwelling-house; and the Commissioners shall cause to be printed and published a list, containing the name and place of abode of every Registrar in the town.

126. The Commissioners shall cause to be prepared and printed a sufficient number of register books for making entries of all births and deaths which may take place within the Municipality according to the forms prescribed in Schedules (G) and (H) to this Act annexed, and the pages of such book shall be numbered progressively from the beginning to the end.

127. Every Registrar shall inform himself carefully of every birth and of every death which shall happen in his district after the first day of September, and shall learn and register, as soon as conveniently may be after the event, without fee or reward, the particulars required to be registered, according to the forms in the said Schedules (G) and (H), respectively, touching every such birth and every such death, as the case may be, which shall not have been already registered, every such entry being made in order from the beginning to the end of the book.

128. The father or mother of every child born within the Municipality, or in case of the death, illness, absence, or inability of the father and mother, the occupier of the house or tenement in which such child shall have been born, shall, within one month next after the day of every such birth, give information to the Registrar of the district, according to the best of his or her knowledge and belief, of the several particulars hereby required to be known and registered touching the birth of such child. Any person whose duty it shall be to give information to a Registrar under this section, who shall refuse or neglect to give such information, shall be liable to a penalty not exceeding one hundred Rupees.

129. Some one of the persons present at the death, or in attendance during the last illness, of every person dying within the Municipality, or, in case of the death, illness, inability, or default of all such persons, the occupier of the house or tenement, or if the occupier be the person who shall have died, some inmate of the house or tenement in which such death shall have happened, shall, within eight days next after the day of such death, give information to the Registrar of the district, according to the best of his or her knowledge and belief, of the several particulars hereby required to be known and registered touching the death of such person. Any person who shall refuse or neglect to give any information which it is his duty to give under this section, shall be liable to a penalty not exceeding one hundred Rupees.

130. Every person by whom the information contained in any register of births or deaths under this Act shall have been given, shall sign in the register his name, description, and place of abode; and no such registration shall be deemed to be complete or of any effect until such person shall have so signed it.

PART VII.—MUNICIPAL POLICE.

131. At such time or times, and in such form as the Lieutenant-Governor shall direct, the Commissioners at a meeting shall prepare a statement of the police force required for their Municipality, and such statement, when passed at a meeting of the Commissioners, shall be forwarded to the Lieutenant-Governor through the Magistrate to the Commissioner of the division, who shall either himself sanction or amend the statement, or shall forward it to the Lieutenant-Governor for sanction or amendment, according as the said Lieutenant-Governor may, in each case from time to time, direct who shall sanction or amend such statement. The police force, according to the statement finally approved by the Lieutenant-Governor, shall be the police force of the Municipality for the year next ensuing, and its cost shall be incorporated in the estimates of expenditure to be prepared under this Act.

132. When the strength and the cost and distribution of the police of any Municipality shall have been settled under the next foregoing section, no alteration shall be made in such strength or cost or distribution of costs, save on the recommendation of the Commissioners and with the sanction of the Lieutenant-Governor of Bengal, or of the Commissioner of the division in cases where the Lieutenant-Governor may have delegated to the Commissioner powers under this section.

133. The Commissioners or a sub-committee of the Commissioners nominated for that purpose shall control, appoint, and dismiss or suspend the members of the town police force; provided that no police officer above the rank of constable shall be dismissed or suspended without the sanction of the magistrate of the district; and provided that all the acts of a sub-committee under this section shall be liable to revision by the Commissioners at a meeting.

134. No police officer, who forms part of the strength of the Municipal police, shall be liable to serve beyond the limits of the Municipality, save in execution of duties imposed on him by his employment as a police officer of such Municipality.

135. As soon as possible after the close of each month the District Superintendent of Police shall, as regards each Municipality, present to the Magistrate, in whose jurisdiction such Municipality may be situated, a bill showing the actual expenses incurred during the preceding month in the payment of the said force, and the contingent expenses thereof; and the said Magistrate, on being satisfied that the bill is substantially in accordance with the estimate for such town, shall cause the amount of such bill to be paid to the District Superintendent from the Municipal Fund.

136. The total amount which shall be chargeable to the Municipal Fund for the cost of any police force which may be sanctioned by the Government for employment within any town, including the contingent expenses of such force, shall not exceed the average rate of one rupee and eight annas per annum for each house in such town, provided that the number of police officers appointed shall not be greater than one superior officer for every fifteen constables, and one constable for every fifty houses.

PART VIII.—INTERVENTION BY THE GOVERNMENT.

137. If the Commissioners of any Municipality fail to effect the necessary repairs and maintenance of roads, or to pay for the police of the town, it shall be lawful for the Commissioner of the Division in which such Municipality is situated to convene a Committee, consisting of the district sub-divisional Magistrate, the executive engineer of the division, the civil surgeon, and two members nominated by the said Commissioner; and such Committee shall inquire into and report upon the state of such Municipality. And the Lieutenant-Governor may on the report of such Committee call upon the Commissioners, by requisition in writing signed by him and published in the *Calcutta Gazette*, to raise the necessary funds and carry out the purposes of this Act, and thereupon if the Commissioners neglect for the space of three months then next ensuing to comply with the said requisition, the Lieutenant-Governor may direct the Magistrate to raise the necessary funds under the provisions of this Act and carry out in all respects the purposes thereof.

138. When it shall appear to the Lieutenant-Governor in regard to any first class Municipality, or to such officer as he may delegate authority under this section in regard to any second class Municipality, either that due provision is not made for the construction and maintenance in the municipal limits of any district road passing through such limits, and that hinderance to the traffic of the country is caused thereby, or that reasonable elementary education is not available at a fair cost for children of the residents, it shall be lawful for

the Lieutenant-Governor, or such delegated officer as aforesaid, to call upon the Commissioners to repair or maintain such roads, or to provide such means of elementary education as may seem to the Lieutenant-Governor fit; and in case they shall not within three months make due provision for the same, to authorize the Magistrate to collect and apply to these purposes any of the municipal taxes hereinbefore authorized to be imposed.

139. It shall be lawful for the Lieutenant-Governor to direct the Commissioners of any Municipality to contribute the whole or a part of the cost of any elementary school established within such municipality, provided that in no case shall the contribution made under this section for any one year exceed one-sixth part of the balance of the Municipal Fund available, after the cost of police has been met, for carrying out the purposes of this Act. An elementary school shall be deemed to be a vernacular school or a school with a vernacular department, provided that the fee for each vernacular scholar at such school be not more than one anna per month.

PART IX.—MUNICIPAL REGULATIONS.

CHAPTER I.

Duties of Commissioners, &c.

140. The provisions of this and the next succeeding Part shall not have force in any Municipality until they shall have been specially extended thereto, and it shall be lawful for the Lieutenant-Governor of Bengal to extend any or all of the sections in this Part to any Municipality created under this Act, and the said Lieutenant-Governor shall have power to withdraw any Municipality from the operation of all or any of the sections of this Part.

141. The Commissioners may cause a name to be given to any road and affixed in such place or places as they may think fit, and may also cause a number to be affixed to every house in every road for the purpose of identifying such house; and the Commissioners at a meeting may cause such names and numbers to be altered.

142. The Commissioners shall provide all cattle, carts, and implements required for the removal of night-soil, dung, and other filth, and shall, from time to time, appoint or provide places convenient for the deposit of such night-soil, dung, and other filth, and for keeping all cattle, carts, and implements, required for the removal thereof, and for other purposes of conservancy.

143. It shall be the duty of the occupier of every house within the limits of any Municipality to remove from his premises all night-soil, dung, and other filth into carts provided by the Commissioners for the purpose of carrying away the same, and at such times and in such manner as the Commissioners may direct. Provided that of the occupier of any house shall prefer to carry

away the said night-soil, dung, or other filth, it shall be open to him to do so in conformity with the provisions of Section 146 of this Act.

144. All dirt, ashes, rubbish, sewage, soil, dung, and filth, collected by the Commissioners from the roads, houses, privies, sewers, and cess-pools, shall be held to be the property of the said Commissioners, who shall have power to sell and dispose of the same; and the money arising from the sale thereof shall form part of the Municipal Fund.

145. The Commissioners may cause any number of movable or fixed dust boxes in streets, dust boxes, or other convenient receptacles wherein dust and rubbish may be temporarily deposited until removed and carried away, to be provided and placed in convenient situations, and may require the occupiers of houses in roads to cause all such matter as aforesaid to be deposited daily, or otherwise periodically, in the said receptacles.

146. The Commissioners shall from time to time fix the hours within which it shall be lawful to remove night-soil or other such offensive matter, and the manner in which such night-soil or other offensive matter shall be removed.

147. The Commissioners, or any officer appointed by them for that purpose, may inspect all privies, drains, and cess-pools within any Municipality at any time between sunrise and sun-set, after six hours' notice in writing to the occupier of any premises in which such privies, drains, or cess-pools are situated, and may, if necessary, cause the ground to be opened where they or he think fit for the purpose of preventing or removing any nuisance arising from such privies, drains, or cess-pools.

148. All public streams, channels, water-courses, tanks, reservoirs, springs, and wells in any town shall, for the purposes of this Act, be under the direction and control of the Commissioners.

149. The Commissioners shall have power to set apart a sufficient number of convenient tanks, or parts of rivers, streams, or channels, not being private property, for the inhabitants to bathe in, and also to set apart tanks or other places for washing animals or clothes, or for any other purpose connected with the health, cleanliness, or comfort of the inhabitants.

150. It shall be lawful for the Commissioners to require, by notice in writing, the owner of any premises to cleanse any private tank, and to drain off and remove any waste or stagnant water within any such premises which may appear to be injurious to health or offensive to the neighbourhood; and if such owner refuse or neglect to comply with such requisition during eight days from the service thereof, the Commissioners, their officers, and workmen, may enter such premises, and do all such necessary acts for all or any of the purposes aforesaid as they shall think fit, and the expense incurred thereby shall be paid by the

owner of such premises so making default, and shall be recoverable as a debt due to the Commissioners.

151. Whenever any lands or premises being private property or within any private enclosure, appear to the Commissioners to be, by reason of thick or noxious vegetation or want of drainage, in a state injurious to health or offensive to the neighbourhood, it shall be lawful for the Commissioners to require, by notice in writing, the owner or occupier of the premises to clear and remove such vegetation or drain such premises, and if he do not within one week after such notice begin to cut, clear, and remove such vegetation, or to drain such land, and do not complete such work with the due diligence, the Commissioners, their officers and workmen, may after forty-eight hours' notice, enter into the said premises, and do all necessary acts for the purpose aforesaid as they shall think fit, and the expense incurred thereby shall be paid by the owner or occupier of such premises, and shall be recoverable as a debt due to the Commissioners.

152. The Commissioners may, from time to time, as they see fit, drain off into any sewers, and cleanse and fill up or otherwise abate, any stagnant pool, ditch, tank, pond, or other receptacle of water (the same not being within any private enclosure) which shall appear to them to be useless or unnecessary, or likely to prove injurious to the health of the inhabitants, whether the same be the private property of any person or not.

CHAPTER 2.

Penalties.

153. Whoever wilfully removes, obliterates, or destroys any name or number affixed under section 141 of this Act, or under the provisions of any Act hereby repealed, shall be liable on conviction by a Magistrate to a fine not exceeding Rs. 20.

154. Whoever commits any nuisance, or deposits, or permits his servants to deposit any dust, dirt, dung, ashes, garden, kitchen, or stable refuse or filth of any kind, or any animal matter, or any broken glass or earthenware, broken brick, mortar, or other rubbish, in any road or on the pavement or verandah of any house, or on any ground between the house and the road, or any public quay, jetty, or landing-place, or on any part of a river bank, whether above or below high water-mark, except in such places and in such manner and at such hours as shall be fixed by the Commissioners, shall be liable to a penalty not exceeding ten Rupees for each offence.

155. Whoever causes or allows the water of any sink or sewer, or any other offensive liquid matter, belonging to him or being on his land, to run, drain, or be thrown or put upon any road or public highway; or causes or allows any offensive matter from any sewer or privy to run, drain, or be thrown into a surface drain in any such road or highway, shall be liable to a fine not exceeding ten Rupees.

156. Whoever, being the occupier of a house within the limits of any Municipality, keeps or allows to be kept for more than twenty-four hours, or otherwise than in some proper receptacle, any dirt, dung, night-soil, filth, or any noxious or offensive matter, in or upon the roof of such house, or in or upon the roof of any out-house, or in any yard or ground attached to, and occupied by the occupier of such house, shall be liable to a penalty not exceeding ten Rupees for each offence.

157. Whoever, being the owner or occupier of any house, building, or land within any Municipality, whether tenantable or otherwise, suffers the same to be in a filthy or unwholesome state, shall be liable to a penalty not exceeding ten Rupees, and to a further penalty not exceeding ten Rupees for every day after conviction for such offence during which the offence is continued.

158. It shall also be lawful for the Commissioners to grant to such persons and for such period as they think fit, licenses to keep privies for public accommodation, subject to such conditions as may be necessary for the preservation of public health and decency. Any such person holding such license, and failing to observe the conditions prescribed in such license, shall be liable to a fine not exceeding fifty Rupees. Provided that it shall be lawful for the Commissioners, at any time, on giving one month's notice in writing, to cancel any license granted under this section.

159. Whoever throws or puts, or permits his servants to throw or put any earth, dirt, or other filth, rubbish, or night-soil into any sewer not specially appropriated for such purpose by the Commissioners, shall be liable to a penalty not exceeding ten Rupees for each offence.

160. Whoever, except as permitted by the Commissioners, bathes in any public stream, channel, water-course, tank, reservoir, spring, or well, or in any other manner fouls the water thereof, shall be liable to a fine not exceeding ten Rupees for each offence.

161. Whoever being the owner or keeper of any cattle, sheep, or pigs, suffers the stall, pen, or place in which they are kept, in or near any road or public highway, to be in a filthy or noxious state, or neglects to employ proper means to remove the filth therefrom, shall be liable to a fine not exceeding twenty Rupees, and to a fine not exceeding three Rupees for every day after conviction for such offences during which the offence is continued.

CHAPTER 3.

Consewancy works.

162. The Commissioners shall provide and maintain, in sufficient numbers and in proper situations, common privies and urinals, and shall cause the same to be kept in proper order and to be daily cleansed.

163. It shall be lawful for the Commissioners to prescribe the form or construction of privy which the owner or occupier of any house or building within the limits of the Municipality may have on his premises; and such owner or occupier shall have such privy shut out by a wall or fence from the view of persons passing by or residing in the neighbourhood; and any such owner or occupier having a privy constructed in a form different from that prescribed by the Commissioners, or failing to shut it out from public view in the manner hereinbefore directed, shall be liable to a fine not exceeding ten Rupees, and to a further fine not exceeding ten Rupees a day for each day of default or breach of the provisions of this section after written notice duly given by the Commissioners to such owner or occupier.

164. All public sewers, drains, and other works for conservancy existing in any Municipality at the time this Act comes into operation, or which may afterwards be made, shall be under the direction and control of the Commissioners.

165. All public sewers, or other works for the improvement, or the conservancy hereafter required in any Municipality shall be constructed under the direction of the Commissioners, who shall be empowered to purchase any land necessary for such purpose from funds at their disposal; or such land shall, if necessary, be taken under the sanction of Government, under the provisions of any Act heretofore passed, or which shall hereafter be passed, for the acquisition of land for public purposes.

166. All branch drains, and all privies and cess-pools within any town, shall be under the survey and control of the Commissioners, and shall be repaired and made efficient at the cost of the owners of the lands and buildings to which the same belong. If any such owner neglect, during eight days after notice in writing, to repair and make the same efficient in such manner as may be required by the Commissioners, the Commissioners shall cause such drain, privy, or cess-pool to be made efficient, or, if necessary, removed, and the expense of such removal or repair shall be paid by the owner or occupier so making default, and shall be recoverable as a debt due to the Commissioners.

167. If any such drain, privy, or cess-pool is constructed, after the passing of this Act, contrary to the directions and regulations of the Commissioners, or contrary to the provisions of this Act, or if any person, without the consent of the Commissioners, constructs, re-builds, or unstops any drain, privy, or cess-pool, which has been ordered by them to be demolished or stopped up, or not to be made, every person so doing shall be liable to a penalty not exceeding fifty Rupees. And the Commissioners may cause such drain, privy, or cess-pool to be removed, or may cause such amendment or alteration to be made therein as they think fit; and the expense thereof shall be paid by the person by whom such drain, privy, or cess-pool was improperly constructed, re-built, or unstopped, and shall be recoverable as a debt due to the Commissioners.

CHAPTER 4.

Obstructions in the road.

168. Whoever builds any wall or erects or sets up any fence, rail, post or other obstruction or encroachment, in any road or public highway, or in or over any open drain, sewer, or aqueduct along the side of any such road or highway, shall be liable to a fine not exceeding one hundred Rupees; and the Commissioners shall have power to remove any such obstruction or encroachment; and the expense of such removal shall be paid by the person erecting the same, and shall be recoverable as a debt due to the Commissioners.

169. Whoever displaces, takes up, or makes any alteration in the pavement or other materials, or in the fences or posts of any road or public highway, without the consent in writing of the Commissioners, or without other lawful authority, shall be liable to a fine not exceeding fifty Rupees.

170. The Commissioners may give notice in writing to the owner or occupier of any house or building as aforesaid, to remove or alter any projection, encroachment, or obstruction, which after this Act shall have taken effect, shall be erected or placed against or in front of such house or building, if the same overhangs, or juts into, or in any way projects or encroaches upon, or is an obstruction to the safe and convenient passage along any road or public highway, or obstructs, or projects or encroaches into or upon, any uncovered aqueduct, drain, or sewer in such road or highway; and such owner or occupier shall, within fourteen days after the service of such notice upon him, remove such projection, encroachment, or obstruction, or alter the same in such manner as shall have been directed by the Commissioners, and in default thereof shall be liable to a fine not exceeding two hundred Rupees; and the Commissioners in such case may remove or alter such projection, encroachment, or obstruction; and the expense of such removal or alteration shall be paid by the owner or occupier so making default, and shall be recoverable as a debt due to the Commissioners.

171. The Commissioners may cause any such projection, encroachment, or obstruction erected or placed against or in front of any house or building in any road or public highway before this Act shall have been extended to the place, to be removed or altered as they shall think fit; provided that notice be given of such intended removal or alteration to the occupier of the house or building against, or in front of which such projection, encroachment, or obstruction shall be removed, or alteration shall be made, thirty days before such removal or alteration is begun; and they shall make reasonable compensation to every person who suffers damage by such removal or alteration.

172. Whenever any house or building part of which projects beyond the regular line of road or public highway, or beyond the front of the house or building, shall be taken down to be set back.

side thereof, shall be taken down in order to be re-built or altered, the Commissioners may require the same to be set back to, or towards the line of the road or highway, or the line of the adjoining houses or buildings, and shall make reasonable compensation to the owner of such house or building for any damage he may thereby sustain.

173. The Commissioners may give notice to the owner or occupier of any land to cut and trim any hedges or trees which overhang any road or public highway, so as to obstruct the passage; and in the event of such notice not being complied with within eight days from the date of service thereof, the Commissioners may cause the said hedges or trees to be cut and trimmed in the manner required; and the expense incurred by the Commissioners in respect thereof shall be paid by the owner or occupier, and shall be recoverable as a debt due to the Commissioners.

Power to trim hedges and trees bordering roads.

174. It shall be lawful for the Commissioners, by a by-law to be made in manner hereinafter provided, to direct that the external roofs and walls of huts or other buildings about to be erected or renewed in or near any road or public highway shall not be made of grass, leaves, mats, or other such inflammable materials.

Roofs and external walls not to be made of inflammable materials.

175. No person intending to build or take down, alter, or repair any building, shall deposit any building materials or make a hole in or near any public highway, without the permission of the Commissioners, and when such permission is granted to any person, he shall, at his own expense, cause such materials or such hole to be sufficiently fenced and enclosed until the materials are removed, or the hole is filled up or otherwise made secure; and shall cause the same to be sufficiently lighted during the night: and whoever so deposits materials or so makes a hole without such permission, or fails to fence or enclose and cause to be lighted such materials or whole, or remove such materials or fill up or otherwise make secure such hole when the permission has been withdrawn, shall be liable to a fine not exceeding fifty Rupees, and a further fine not exceeding fifty Rupees for every day while the offence is continued after twenty-four hours' notice from the Commissioners.

Penalty for not lighting deposits of building materials or excavations.

176. If any house or other building, tank, well, or hole or other place, whether on public or private ground be, for want of sufficient repair or protection, dangerous to human beings, the Commissioners shall cause notice in writing to be given to the owner, if he be known and resident within the limits of their jurisdiction, and also to the occupier of the premises, if any, and shall also cause notice to be put on some conspicuous part of such premises, requiring the owner, or occupier, if any, forthwith to take down, secure, repair, or protect such building, tank, well, or hole, or other dangerous place; and if such owner or occupier do not, within three days after such notice, begin to comply with the requisition, and do not carry on the work to the satisfaction of the Commissioners, they may

cause the same to be taken down, secured, repaired, or protected, so as to prevent danger therefrom; and the expense of such work shall be paid by the owner or occupier of such property so making default, and shall be recoverable as a debt due to the Commissioners.

177. If, in any road any house, building, or wall, or anything affixed thereon, be deemed by the Commissioners to be in a ruinous state or likely to fall, or in any way dangerous, they shall forthwith give notice in writing to the owner, if he be known and resident within the limits of their jurisdiction, and also to the occupier thereof, if any, requiring such owner or occupier to take down or secure the same within a fixed time; and in default the Commissioners shall cause such repairs to be made or such buildings to be removed; and the expense thereby incurred shall be paid by the owner of the premises so making default, and shall be recoverable as a debt due to the Commissioners.

Houses, &c., in a ruinous or dangerous state.

178. Whenever, under the provisions of this Act, any work is required by the Commissioners to be executed, or any alterations or improvements to be made in any building, premises, or place, and such work, alterations, or improvements are executed by the occupier of such house, place, or premises, or by the Commissioners, at his expense, the cost thereof may be deducted by such occupier from the next and following payments of his rent due or becoming due to such owner, or may be recovered by him in any court of competent jurisdiction. Provided always, that in case the occupier has a beneficial interest in such building, premises, or place, he shall deduct or recover such sum only as will bear the same proportion to the entire cost of such work, alteration, or improvement, as the value of the owner's interest bears to the value of the joint interest of him and the occupier. And provided also, that in case the rents issuing out of any such building, premises, or place belong to more persons than one, who are entitled to the same, either as being joint proprietors of such building, premises, or place, or as having intermediate and other interests therein, the cost of any work, alteration, or improvement as aforesaid payable by the owner, shall be borne by such persons in proportion to their respective interests, and any one or more of such persons, who may have been compelled to pay more than a just proportion in the first instance, shall have like remedies against the others, for enforcing contribution by them, as are hereby given to the occupier as against the owner.

179. The materials of any such house, building, wall, or other structure or any part of the same which may be pulled down as provided in Section 176, may be sold by the Commissioners, and the proceeds of such sale applied to the payment of the expenses incurred. Any overplus of such sale shall on demand be restored to the owner of such house, building, or wall, and if unclaimed shall, after the lapse of twelve months, be carried to the credit of the Municipal Fund.

Sale of materials of ruinous houses, &c.

CHAPTER 5.

Regulation of certain offensive trades and of Burial and Burning Grounds.

180. Within such limits as may for the purposes of this section be fixed by the Commissioners, no premises shall be lawfully used except under license from the Commissioners, for any of the following purposes, namely, for melting tallow, for boiling oil or blood, or as a soap house, oil-boiling house, dyeing house, tannery, brick pottery or lime kiln, or other manufactory or place of business from which offensive or unwholesome smells arise, or as a yard or dépôt for hay, straw, wood, or coal; and whoever without a license uses any such premises for such purpose, shall be liable to a fine not exceeding two hundred Rupees, and a fine not exceeding fifty Rupees for every day after the conviction for such offence, during which the said offence is continued.

181. No burial or burning ground, whether public or private, shall be made or formed after the passing of this Act, otherwise than by or under the authority of the Lieutenant-Governor of Bengal, without a license from the Commissioners; and whoever shall bury or burn, or cause, permit, or suffer to be buried or burned, any corpse in any burial or burning ground made or formed without such license, shall be liable to a fine not exceeding two hundred Rupees.

182. If, upon the evidence of competent persons, it shall appear to the Commissioners that any burial or burning ground is in such a state as to be dangerous to the health of persons living in the neighbourhood thereof, and also that a suitable place for interment or burning, as the case may be, exists within a convenient distance and is available, the Commissioners, with the sanction of the Lieutenant-Governor of Bengal previously obtained, may, by notification to be affixed on some conspicuous part of the ground, appoint a time, not being less than two months, for the closing of such burial or burning ground, and whoever, after the time so appointed, buries or burns, or causes or permits to be buried or burned, any corpse therein, shall be liable to a fine not exceeding one hundred Rupees.

CHAPTER 6.

Vaccination and Inoculation.

183. In any Municipality where the Lieutenant-Governor may consider that proper and sufficient arrangements have been made for the vaccination or inoculation with the cow-pox of the inhabitants thereof, the practice of inoculation shall be prohibited with effect from such date as may be notified by the Lieutenant-Governor at the time of the extension of this Chapter to such Municipality.

184. Any person who shall thereafter produce, or attempt to produce, in any person, by inoculation with variolous matter, or by wilful exposure to variolous matter, or to any matter, article, or thing im-

pregnated with variolous matter, or who shall wilfully, by any other means whatsoever, produce the disease of small-pox in any person, shall be liable, on conviction before a Magistrate, to imprisonment of either description for a period not exceeding three months, or to a fine not exceeding two hundred Rupees, or to both.

185. If any person having been inoculated with the small-pox in a place to which the provisions of this Act shall not at the time be applicable, shall afterwards enter the town of Calcutta, or any other town or place to which such provision shall then be applicable, before the elapse of forty days from the date of such inoculation, or without a certificate from a qualified medical officer, stating that such person is no longer likely to cause contagion, such person shall be liable, on conviction before a Magistrate, to imprisonment of either description for a period not exceeding three months, or to a fine not exceeding two hundred Rupees, or to both.

186. Whenever a Magistrate shall sentence an offender to fine under this Chapter, it shall be lawful for such Magistrate to award any portion not exceeding one-half of such fine to the person on whose information such offender has been convicted.

PART X.—MUNICIPAL MARKETS.

187. It shall be lawful for the Municipal Commissioners to grant licenses for the use of any place as a market for the sale of meat, fish, fruit and vegetables within the Municipality.

188. Every license to be granted under the provisions of this Act shall be in force until the next ensuing the day therein named for the commencement thereof, and the said Municipal Commissioners shall grant such license whenever it shall be certified to them in writing, under the hand of the Vice-Chairman of the Municipal Commissioners, that such place is fit to be used as a market.

189. The Vice-Chairman, upon the application in writing of the owner of any such place, shall certify under the preceding section, unless such place be defective as a market in drainage, ventilation, water-supply, or proper width of paths and ways therein.

190. Whoever wilfully or negligently permits any place within the limits aforesaid to be used as a market for the sale of meat, fish, fruit, or vegetables, without a license under this Act, shall, unless such place shall have been used as a market for the sale of similar articles at the time of the passing of this Act, be liable to a penalty not exceeding two hundred Rupees; and shall also be liable to a further penalty not exceeding fifty Rupees for every day during which the said offence shall be continued.

191. Whenever three convictions under the provisions of the next preceding section shall have been pronounced in respect of the same place, it shall be lawful for the

Magistrate, on the application of the Municipal Commissioners, to order such place to be closed, and thereupon to appoint persons, or otherwise take order, to prevent such place being so used; and every person who shall sell or expose for sale, meat, fish, fruit, or vegetables in any place which shall have been so closed shall be liable for each offence to a fine which may extend to ten Rupees.

192. The owner or lessee of every place within the limits aforesaid at the time of the passing of this Act used as a market for the sale of meat, fish, fruit, or vegetables, shall, within six months of the passing of this Act, register, or cause to be registered, the same in a book to be kept for that purpose by the Municipal Commissioners at their office, in which shall be stated the name of the owner thereof, and of the lessee, the extent and boundary of the market, and the description of articles sold therein.

193. Such registration shall be made on the application in writing of the owner or lessee, or some one of the owners or lessees thereof, and every such application shall contain the particulars hereinbefore required to be set out in the registration.

194. Every transfer of interest in any such market as last aforesaid shall be in like manner registered within two months after the date of transfer.

195. Any market which, or the transfer of which, shall not be duly registered under the preceding sections shall be deemed to be a place not used as a market at the time of the passing of this Act.

196. The Municipal Commissioners may from time to time, if they shall think fit, with the sanction of the Government of Bengal, provide places within the said town for the purpose of being used as municipal markets, and may charge such rents, tolls and fees as to them may seem fit for the use of or right to expose goods for sale in such markets, and for the use of shops, stalls and standings therein.

197. All such rents, tolls, and fees which shall be imposed shall be recoverable by the Municipal Commissioners from the persons liable to pay the same, as if the amounts payable in respect thereof were rates due to the Commissioners from such persons under the provision of this Act.

198. It shall be lawful for the Commissioners to make bye-laws for the establishment and publication of a price-current by measure, weight, or tale of the articles sold in Municipal markets under this Act, and for prescribing the mode of sale of such articles.

199. It shall be lawful for the Municipal Commissioners to expel from any such market any person who or whose servants may be convicted of disobeying any such bye-law, and to prevent such person by himself or his servants

further carrying on any trade or business in such market, or occupying stalls or shops therein, and to determine any lease or tenure which such person may have in any such stall or shop.

PART XI.—JURISDICTION OF COMMISSIONERS IN MUNICIPAL AND OTHER CASES.

200. It shall be lawful for the Lieutenant-Governor to direct that any two or more Commissioners of any Municipality may exercise within the limits of such Municipality the powers of a Magistrate in respect of all or any of the offences under the following provisions of this Act, namely, Sections 69, 76, 77, 79, 84, 85, 86, 87, 88, 97, 117, 118, all the sections of Parts IX and X, and the rules and bye-laws which may be framed under any Section of this Act, and also in respect of all offences named in the Penal Code which may be triable under the Criminal Procedure Code by a subordinate magistrate of the first class. When such direction shall have been notified in the *Calcutta Gazette*, then any person accused of an offence, or liable to a penalty under or in pursuance of the above-mentioned provisions of this Act, shall be tried by a bench of not less than two Commissioners sitting together. With respect to any matter which may, under this section, be transferred to the jurisdiction of the Commissioners, the powers, duties, and authority of the Magistrate shall cease. Provided that if the Commissioners, or a bench of the Commissioners, refuse or omit to act under this section, the Magistrate may, with the sanction of the Commissioner of the Division, resume for such time as he may seem fit the functions transferred to the Commissioners under this section. It shall be competent to the Lieutenant-Governor to amend, modify, or recall any direction notified under this section. In case of difference of opinion between the members of a bench of Commissioners, the opinion of the majority shall prevail; when the numbers are equally divided, the opinion of the senior Commissioner shall prevail. The provisions of this section shall not be held to affect the appellate jurisdiction of the Magistrate of the district, under Chapter XXX of the Code of Criminal Procedure, or the powers of supervision vested in the Magistrate of the district by section 434 of the same Code.

201. It shall be lawful for the Commissioners at a meeting to make bye-laws for regulating the rotation in which, and the place at which, the Commissioners shall sit to decide cases under the next foregoing section, and to assign from the Municipal Fund salaries to clerks and other servants who may be appointed by the Commissioners to serve in the courts of benches of Commissioners sitting under the next preceding section.

PART XII.

THIRD CLASS MUNICIPALITIES.

202. It shall be lawful for the Lieutenant-Governor to extend the provisions of this and the next succeeding Part to any place not being a I or II Class Municipality, and it shall be lawful for the Lieutenant-Governor to delegate the power of extending the said provisions to such officers as he may see

fit. After such extension shall have been notified the Magistrate of the district may by a writing under his hand and seal appoint not less three and not more than five persons to be a punchayet in such place. Provided that no punchayet shall be appointed for any place in which there shall be less than sixty houses, and provided that no punchayet shall be appointed in any place, until a Magistrate shall, in personal communication with some of the residents of such town, have explained to them the general duties of a punchayet.

203. If two or more places containing together not less than eighty houses are so situate that some house in one of such places is situate within one mile of some house in each of the others, it shall be lawful for the Magistrate to form such places into a union, and for the purposes of this part such union shall be deemed to be a village.

204. It shall be lawful for the Magistrate of the district to permit or cause the election of a punchayet, under such rules as the Lieutenant-Governor may from time to time prescribe for any place, instead of appointing such punchayet under section 201 of this Act. The Magistrate of the district shall have power to accept resignations and to fill up vacancies in punchayets either by election or by appointment. Every member of a punchayet shall hold office until a successor be elected or appointed. But no person shall be eligible for membership of the punchayet of any place, unless he a resident in such place, or the proprietor or holder of land therein or his local agent, provided that such proprietor or local agent shall not be eligible for membership unless he be resident within one mile from some part of such place.

205. Whenever the majority in number of the adult male residents in any place or in two or more places so situate as in section 202 is set forth shall by a writing signed by them apply to the Magistrate of the district for the appointment of a punchayet in such place or places, it shall be lawful for him to appoint a punchayet under this Part in such place or places without regard to the number of houses therein contained, and all the provisions of this Part shall apply to such punchayet and to such place or places.

206. It shall be lawful for the Magistrate of the district to declare by a writing under his hand and seal what shall be the limits of any Municipality constituted under this Part. But in any case where no such declaration is made, the limits of a Municipality under this Part shall be taken to be the boundaries of the area of the village or villages which constitute such Municipality.

207. It shall be lawful for the punchayet of any Municipality constituted under this Part to impose within the limits of such Municipality the tax described at section 31 clause (a) of this Act, provided that the average annual tax on each holding shall not exceed one rupee.

208. The assessment to the tax imposed under the next foregoing section shall be made by the punchayet, subject as far as may be to the provisions

of sections 32, 33, 34, 35, 36, 37, 38, 39 and 40 of Part III, Chapter 2 of this Act in respect to Commissioners, provided that it shall not be necessary to send any list or notice of assessment under this part anywhere outside the place for which the assessments may be framed; and provided that any person dissatisfied with his assessment may appeal orally or in writing to the punchayet, who shall consider and decide finally on such appeal; and also that the Magistrate may call for the list of assessment of any village, and that he shall call for such list on the application of ten tax-payers of such villages, and may pass such orders on any such list as he may think fit.

209. Every punchayet shall appoint one of their number to receive and collect the tax, and to grant receipts for the same and to keep the accounts thereof, and it shall be lawful for the punchayet to permit the person so appointed to retain any sum not exceeding six per cent. of the amount collected by him to re-pay the costs of such collection.

210. The collecting member of the punchayet shall collect the tax due every quarter, following, as near as may be, the procedure laid down in sections 99, 100, 102, 104, 105, and 107 of Part IV of this Act, provided that the collecting member shall himself do all which must be done by the tax collector or by the Magistrate under the above-mentioned sections; and provided that the collecting member be not bound to make use of the forms prescribed in these sections, so long as any warrant of distress issued for tax due under this Part shall be in writing, and shall be under the hand of the collecting member.

211. Any person against whom distress may issue under the next foregoing section may, if he dispute his liability to the arrear demanded of him, apply to the Magistrate either orally or in writing, and the Magistrate, after hearing the applicant's statement and making such enquiry as he may see fit, shall pass such order as he may deem proper on the application.

212. The proceeds of the tax levied under this part, together with any fines realized under this Act, and any other sum which may become applicable for the purposes of this Act, shall constitute a fund which shall be called "The Village Fund;" and such fund shall be applicable to the payment of chowkeedars, and the balance after payment of chowkeedars shall be applicable to the supply of drinking water to the residents or to their cattle, to simple conservancy operations, and to the support of *patshalas* or village schools.

213. The punchayet of any place shall be bound to appoint such persons to be chowkeedars as they may deem fit, and to assign them salaries out of the Village Fund; provided that not more than one chowkeedar be appointed to every sixty houses, and that the salary of a chowkeedar be not less than three rupees a month, subject to reduction on account of the revenue due on any *chakran* lands enjoyed by such chowkeedar.

214. On the appointment of any chowkeedar the punchayet shall give to him a certificate signed by them of such his appointment, specifying therein the rate of salary at which he has been appointed, and he shall within seven days produce such certificate at the police station within the limits of which his village may be situate, and the officer in charge of such station shall cause the particulars of such certificate to be registered in a book to be kept in such station for the purpose of such registration, and shall report the same to the Magistrate.

215. It shall be lawful for the Magistrate if he see fit to dismiss any chowkeedar for misconduct or neglect of duty, and the punchayet shall thereupon appoint a successor. It shall be lawful for the punchayet to dismiss or fine to the extent of one month's salary any chowkeedar for neglect of duty or misconduct, provided that such chowkeedar may within sixty days appeal to the Magistrate against such dismissal or fine, and the Magistrate shall thereon make such enquiry and pass such order as he may see fit.

216. Every chowkeedar appointed under the provisions of this Part shall perform the following duties:

(1) He shall give immediate information to the officer in charge of the police station within the limits of which the village is situate of every unnatural, suspicious, or sudden death which may occur, and of every offence specified in the final section of this Part which may be committed within the village of which he is chowkeedar, and he shall further keep the police informed of all disputes which are likely to lead to any riot or serious affray.

(2) He shall arrest all proclaimed offenders, and all persons whom he may find in the act of committing any offence specified in the final section of this Part.

(3) He shall observe, and from time to time report to the officer in charge of the police station within the limits of which the village may be situate, the movements of all bad characters in such village.

(4) He shall report to the officer in charge of such police station the arrival of suspicious characters in the neighbourhood.

(5) He shall present himself at such station twice in each week, if such station be within two miles of the village, and if it be more remote once in each week, or once in each fortnight as the Magistrate may direct.

(6) He shall supply any local information which the Magistrate or any officer of police may require.

(7) He shall obey the orders of the punchayet in regard to keeping watch in the village and other matters connected with his duties as chowkeedar.

217. Whenever the chowkeedar may arrest any person, such chowkeedar shall forthwith take the person so arrested to the police station within the limits of which such village is situate, provided that if the arrest is made at night, such person shall be so taken, as soon as convenient, on the following morning.

218. The punchayet shall exercise a general control over the chowkeedars, and every member of such punchayet who may know or be informed of the commission within the village of any offence specified in the final section of this Part shall forthwith cause the same to be reported by the chowkeedar to the officer in charge of the police station within the limits of which the village may be situate, and on failure of the chowkeedar, such member shall himself report the same to such officer.

219. Every chowkeedar shall receive, month by month, the full amount of his salary from the member of the punchayet appointed to collect the tax.

220. Whenever the salary of any month shall not be paid in full to any chowkeedar on or before the 15th of the month following, such chowkeedar may apply to the Magistrate, who shall call upon the punchayet within ten days to show cause why they should not pay the amount due to such chowkeedar, and the Magistrate after hearing the punchayet shall pass such order as he may deem fit directing the punchayet or any member thereof to pay the chowkeedar's salary, or directing distraint of the property of the punchayet or any member thereof to the amount of the arrear due to the chowkeedar.

221. All powers vested in the punchayet for the appointment and dismissal of chowkeedars and for fixing the number of chowkeedars to be appointed and the rate of their pay, and for making and levying the assessments hereinbefore directed to be made, may be exercised by the Magistrate or any person whom the Magistrate may by any writing under his hand authorise on that behalf, in case the punchayet shall, for fifteen days after a notice from the Magistrate to exercise such powers or any of them, refuse or neglect to exercise the same, and the Magistrate shall be bound to enquire into any matter concerning the due observance of the provisions of this part in any village whenever ten adult tax-payers may make a representation to the effect that the punchayet's proceedings require supervision or amendment.

222. The punchayet shall be bound to affix once in every quarter on a conspicuous place in the village, or in each village of their circuit, an account of the receipts and expenditure of the quarter next preceding. Any ten adult tax-payers of the village may, if the accounts are not published, or if they are dissatisfied with such accounts, make a representation to the Magistrate who shall be bound to supervise the same.

223. It shall be lawful for the Lieutenant-Governor to invest all or any of the members of a punchayet with powers described in Section 200 of this Act so far as the same are applicable. Two or more of the members so invested may thereafter sit together under such bye-laws as to rotation, days of sitting, and place of sitting, as the Magistrate may from time to time prescribe, and so sitting shall have jurisdiction within the limits of their municipality. All the provisions of the said section with respect to Commissioners shall apply to members of a punchayet invested with powers as aforesaid so far as the said provisions are or may be applicable.

PART XIII.

MISCELLANEOUS.

224. Every bill, notice, schedule, summons, or notice of demand, regarding any assessment, rate, or tax or any money due in respect of the same, may be served personally upon the person to whom the same is assessed, or be left at his usual place of abode with some adult male member or servant of his family, or if it cannot be so served, may be put up on some conspicuous part of such place of abode, and shall thereby be deemed to be duly served.

Proviso. Provided that, if the place of abode of the owner of any house, building, or land in respect of which a rate is assessed be unknown, or if the owner of any such house, building, or land be not resident within the limits of the place, every such bill, notice, summons, or notice of demand, shall be deemed to have been duly served, if put up on some conspicuous part of the house, building, or land in respect of which the rate is assessed.

225. No assessment, and no charge or demand of a rate or tax made under the authority of this Act shall be impeached or affected by reason of any mistake in the name of any person liable to pay the rate or tax, or in the description of any property or thing liable to the rate or tax, or any mistake in the amount of assessment, provided the directions of this Act be in substance and effect complied with; and no proceedings under this Act shall, for want of form, be quashed or set aside in any court of justice.

226. No distress levied by virtue of this Act shall be deemed unlawful, nor shall any party making the same be deemed a trespasser, on account of any defect or want of form in the notice, schedule, summons, notice of demand, warrant of distress, inventory, or other proceeding relating thereto, nor shall such party be deemed a trespasser *ab initio* on account of any irregularity afterwards committed by him; but all persons aggrieved by such irregularity may recover full satisfaction for any special damage sustained by them in any court of competent jurisdiction.

227. Instead of proceeding by distress and sale, or in case of failure to realize by distress the whole or any part of any rates, taxes, expenses, or charges, recoverable under the provisions of this Act, the Commissioners may sue the person liable to pay the same in any Court of competent jurisdiction.

228. The Commissioners may make compensation out of the Municipal Fund to any person sustaining any damage by reason of the exercise of any of the powers vested in the Commissioners, their officers or servants, under this Act.

229. It shall be lawful for the Commissioners to make bye-laws, and to repeal, alter, and amend the same, subject to the confirmation hereinafter-mentioned, for regulating the time and mode of collecting the rates and taxes mentioned in this Act, for regulating the conduct of persons employed by them, for the management of all matters connected with conservancy, and for carrying out all the purposes of this Act; and to affix fines as penalties for the infringement of such bye-laws. Provided that no bye-law shall be repugnant to any law in force, and that no fine for any one infringement of a bye-law shall exceed twenty Rupees, and that in case of a continuing infringement no fine shall exceed five Rupees for every day after notice from the Commissioners of such infringement.

230. No bye-law or alteration of a bye-law shall have effect until the same shall have been approved and confirmed by the Lieutenant-Governor of Bengal, and shall have been published for such length of time and in such manner as the Lieutenant-Governor of Bengal shall order.

231. All bye-laws, when the same shall have been duly confirmed and published, shall, until the same be repealed or altered, be of the like effect as if they were inserted in this Act.

232. No action shall be brought against the Commissioners, or against a punchayet, or any of their officers, or any person acting under their direction, for anything done under this Act, until the expiration of one month next after notice in writing shall have been delivered or left at the office of the Commissioners or affixed at some conspicuous place in the village of such punchayet, or at the place of abode of such person, explicitly stating the cause of action and the name and place of abode of the intended plaintiff; and unless such notice be proved, the court shall find for the defendant, and every such action shall be commenced within three months next after the accrual of the cause of action, and not afterwards; and if any person to whom any such notice of action is given, shall before such action is brought, tender sufficient amends to the plaintiff, such plaintiff shall not recover.

233. The Commissioners may direct any prosecution for any public nuisance whatever, and may order proceedings to be taken for the recovery of any penalties, and for the punishment of any persons offending against the provisions of this Act, and may order the expenses of such prosecution or other proceedings to be paid out of the Municipal Fund, and no charge of an offence under this Act shall be instituted without the order or consent of the

234. All the proceedings of the Magistrate of the district, or of a Magistrate under this Act, or of the Municipal Commissioners, except as otherwise specially provided, shall be subject to the control and revision of the Commissioner of the division; and all the proceedings of the Commissioner of the division shall be subject to the control of the Lieutenant-Governor of Bengal.

<i>Number of Act.</i>	<i>Title.</i>
Act XXVI of 1850 ...	To enable improvements to be made in towns.
Act XX of 1856 ...	To make better provision for the appointment and maintenance of police chowkeers in cities, towns, stations, suburbs, and bazzars in the Presidency of Fort William in Bengal.
Act XXI of 1857 ...	To make better provision for the order and good government of the suburbs of Calcutta and of the station of Howrah.
Act XII of 1858 ...	For raising funds for making and repairing roads in the suburbs of Calcutta and the station of Howrah.
Act III (B.C.) of 1864, or District Municipal Improvement Act.	For the appointment of Municipal Commissioners in towns and other places in the provinces under the control of the Lieutenant-Governor of Bengal, and to make better provision for the conservancy, improvement, and watching thereof, and for the levying of rates and taxes thereon.
Act IV (B.C.) of 1865 ...	For the prohibition of the practice of inoculation in the town and suburbs of Calcutta and in towns to which Act III of 1864 has been or shall hereafter be extended.
Act VI (B.C.) of 1867 ..	For the better regulation of the police in towns and municipalities in the territories under the control of the Lieutenant-Governor of Bengal.
Act VII (B.C.) of 1867 ...	For amending Act III of 1864.
Act II (B.C.) of 1868 ...	For amending the District Municipal Improvement Act.
Act VI (B.C.) of 1868, or District Towns Act 1868.	For providing for the better regulation of the police in towns under the control of the Lieutenant-Governor of Bengal, and for the conservancy and improvement thereof.

An assessment made for [here describe the Municipality for which the assessment is made] upon the several occupiers of houses and other

Property occupied.	Name of occupant.	Profession or business.	Amount of quarterly assessment.

	Rs.	p.	quart.
For every 4-wheeled carriage on springs drawn by two horses	...	4	8
For every 4-wheeled carriage on springs drawn by one horse or pony, or a pair of ponies under thirteen hands	...	1	8
For every 4-wheeled carriage without springs	...	1	8
For every 2-wheeled carriage on springs	...	2	4
For every 2-wheeled carriage without springs, drawn by a horse, pony, or mule	...	0	12
For every horse	...	2	4
For every pony under thirteen hands or mule	...	0	12
For every elephant	...	6	0

Ponies under eleven hands, and children's carriages the wheels of which do not exceed twenty-four inches in diameter, exempt.

	Yearly.
	Rs.
Every Joint-Stock Company	100

CLASS II.

Every Merchant, Banker, Shroff, Banian, wholesale Trader, and Commission Agent, and every practising Surgeon, Physician, Dentist, Architect, Civil Engineer, Barristor, Attorney, Proctor, Notary Public, and Pleader of the High Court	Rs. 50
Every owner or farmer of a hât or bazaar.	
Every owner of Cotton, Jute, Hide, or other Screws and every Auctioneer ...	

CLASS III.

Every Broker or Daloll employed in the wholesale transfer or purchase of Imports or Exports, or in the sale of Government Securities, Shares, and Bills of Exchange, or in procuring Freight.	25
Every Practising Licentiate of Medicine, Apothecary, and Veterinary Surgeon...	

Every keeper of a Spirit-shop, Punch-house or Billiard room, wholesale Tobacco or Jute Depôt	
Every Hotel-keeper, Boarding House-keeper, Shop-keeper, Manufacturer or Trader, whose shop or place of business is assessed under Section ... at more than 250 or less than 100 Rupees a month	25
Every Pawn-broker, and every person having a shop or place of business registered under Section ...	
Every Pleader, Mooktear, or Law Agent, not included in Class II.	

CLASS IV.

Every Hotel-keeper, Boarding and Lodging House-keeper, Shop-keeper, Manufacturer or Trader, whose shop or place of business is kept in a brick-house, but not included in Class II. or Class III.	12
Every keeper of a permanent stall at a daily public market or in a chouk ...	
Every Poddar or Money-changer ...	
Every Hakeem, Koberaj, and Native Doctor, not included in any other Class	

CLASS V.

Every keeper of a shop not included in any other Class, and every Daloll not included in Class III....	4
Every Pedlar, Hawker, Box-wallah, and keeper of a shop at a periodical market or hât	

CLASS VI.

All other itinerant dealers and keepers of stalls at periodical markets or hâts ...	1
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NOTE.—A person who carries on several kinds of business, and may come under more than one of the designations in this schedule, shall be chargeable only under one of such designations at the discretion of the Chairman or of the sub-committee as the case may be, and in the case of a firm consisting of two or more persons, payment by any one of such persons shall be considered to be payment by the firm.

SCHEDULE E.

(REFERRED TO IN SECTION 91.)

Maximum rates of tolls payable on entering the municipal limits.

	Rs.	As.	P.
On every four-wheeled carriage on springs	0	8	0
Ditto two-wheeled ditto	0	4	0
On every cart, hackery on springs, or cart drawn by men, buffaloes, bullocks, horses, ponies, asses, or mules laden	0	4	0
Ditto ditto not laden	0	2	0
On every buffalo or bullock laden	0	1	0
Ditto horse laden or ridden	0	2	0
Ditto ditto not laden or ridden	0	1	0
Ditto pony or ass laden or ridden	0	1	0
Ditto elephant ditto	1	0	0
Ditto camel	0	4	0

SCHEDULE F.

FORM A.—(REFERRED TO IN SECTION 104.)

Notice of Demand.

Municipality of ()
To ... of ...
Take notice that the sum of Rs. ... being the amount of assessment due from you to the Fund of the said Municipality is hereby demanded from you, and that if you do not, within ten days, pay the same with two annas as the cost of this notice into the office of ... the same with costs will be levied by distress and sale of your goods and chattels.

(Sd.)

Magistrate of

FORM B.—(REFERRED TO IN SECTIONS 104 and 105.)

Table of Fees payable upon distraints under this Act.

Sums distrained for	Fee.
	Rs. As.
Under 1 Rupee	0 4
1 and under 5 Rupees	0 8
5 " 10 "	1 0
10 " 15 "	1 8
15 " 20 "	2 0
20 " 25 "	2 8
25 " 30 "	3 0
30 " 35 "	3 8
35 " 40 "	4 0
40 " 45 "	4 8
45 " 50 "	5 0
50 " 60 "	6 0
60 " 80 "	7 8
80 " 100 "	9 0
Above 100 "	10 0

The above charge includes all expenses including the service of notice of demand, except when peons are kept in charge of property distrained, in which case three annas must be paid daily for each man.

FORM C.—(REFERRED TO IN SECTION 105.)

Warrant of Distraint.

To (here insert the name of the officer charged with the execution of the warrant.)

Whereas _____ of _____
has not paid or shown sufficient cause for the non-payment of the sum of _____ Rupees due for rates (or taxes) or rates [and taxes] mentioned in the margin for the months of _____ 18 _____, although the said sum has been duly demanded in writing from the said _____, and ten days have elapsed since the service of the notice of demand: This is to command you to distrain the property of the said _____ to the amount of the said sum of _____ Rupees and such further sum as may be sufficient to defray the charges of taking, keeping, and selling such distress, and if within ten days next after such distress the said sum shall not be paid together with such further sum as may be sufficient to defray the charge of taking and keeping such distress, to sell the said property, and having paid and deducted out of the proceeds of the sale the said sum of _____ Rupees and the charges of taking, keeping, and selling such distress, to return the surplus (if any) on demand to the person whom you shall find in possession of the said property. If sufficient distress cannot be found of the property of the said _____ you are to certify the same to us together with this warrant.

(Signature of the Chairman
or Vice-Chairman.)

FORM D.—(REFERRED TO IN SECTION 105.)

Form of Inventory and Notice (state particulars of goods seized).

Take notice that I have this day seized the property specified in the above inventory for the sum of _____ Rupees due for the rates (or taxes) mentioned in the margin for the months of _____ 18____, and that unless you pay into the office of the Municipal Commissioners of _____ the amount due, together with the costs of this distress within ten days from the day of the date of this notice, the property will be sold.

(Signature of the officer executing
the warrant of distress.

FORM E.—(REFERRED TO IN SECTION 105.)

Returns of Sales.

1	2	3	4	5	6	7	8	9	10	11
District.	Names of defaulters.	Amount of delinquency.	Amount, cost or penalty.	Inventory of property seized under distress.	Date of distress.	Date of sale.	Property sold.	Amount realized on each article.	Purchaser's name.	Balance.

SCHEDULE G.—(referred to in Sections 115 and 116.)

18 .

Births in the Municipality of

[illegible]

SCHEDULE H.—(referred to in Sections 115 and 116.)
18 . Deaths in the Municipality of

No.	When died.	Nationality or caste.	Name.	Sex.	Age.	Profession.	Cause of Death.	Signature, description, and residence of informant.	When registered.	Signature of Registrar.

STATEMENT OF OBJECTS AND REASONS.

THERE are at present four different laws, besides several amending Acts, under which municipalities in Bengal are administered. The present Bill has been framed with the view of consolidating these different enactments into a single law. Opportunity has been taken to enlarge the powers of Municipal Commissioners; to lay less municipal work and responsibility on the shoulders of Magistrates; to make Municipal Commissioners elective; and in other ways to afford more scope for municipal self-government. The Bill provides for three classes of municipalities; in two classes the governing body will be Municipal Commissioners, while the rural townships in the third class will be administered by punchayets. Municipal Commissioners will have power to adopt one or more of the ordinary forms of Indian municipal taxation, but for punchayets only one form of local taxation will be available. Municipal funds will be devoted to police and to ordinary municipal purposes; and it is proposed to permit of their expenditure

on the maintenance of education and on the relief of exceptional distress. Village funds in third class Municipalities shall, it is proposed, be applicable to the payment of chowkeydars, to the maintenance of *patshalas* or rural schools, and to the supply of drinking water. Power is taken for Government or its officers to intervene in cases where Municipal Commissioners or a punchayet may fail to maintain sufficient police, or where elementary education may not be available at reasonable cost. Provision is made for members of municipal bodies sitting for the trial of petty offences committed within the limits of their townships

In respect of nuisances, of conservancy, of vaccination, of town markets, and such like matters, the Bill adopts the provisions of existing Municipal Acts.

C. BERNARD.

The 9th December 1871.

HERBERT COWELL,
Asst. Secy. to the Govt. of Bengal,
Legislative Dept.

The following Bill as settled by the Council of the Lieutenant-Governor of Bengal for making Laws and Regulations, is by order of the President hereby published for general information :—

A Bill to extend the borrowing powers of the Justices of the Peace for the Town of Calcutta, and to provide for the re-payment of municipal debt.

WHEREAS it is expedient to increase the amount which the Justices are authorized to borrow, by way of debentures or otherwise, under the provisions of Section 9 of Act IX of 1867, passed by the Lieutenant-Governor of Bengal in Council, and whereas it is expedient to provide for the re-payment of municipal debentures and loans; It is hereby enacted as follows :—

1. In the said section, for the words "sum of fifty-five lakhs of rupees," wherever such words occur, shall be substituted the words "sum of eighty-five lakhs of rupees;" and the said section shall be hereafter read and construed as if the words hereby directed to be substituted were inserted in place of the words for which they are hereby directed to be substituted.

2. So soon as the aggregate sums from time to time borrowed by the Justices by way of debenture or otherwise, exclusive of any sums now due by them to the Secretary of State for India in Council, shall amount to the said sum of eighty-five lakhs of rupees, the borrowing powers of the Justices shall thereupon cease and determine, save so far as they are hereinafter expressly reserved.

3. The Justices shall be bound to set aside yearly out of their annual income, before making any disbursements in respect thereof, a sum of not less than two per cent. on the total sum borrowed by the Justices, exclusive of the sum now due by them to the Secretary of State for India in Council, and shall appropriate the same, so far as it is required or will extend, to repay the amount (if any) of such loans or debentures issued by them as shall fall due in the course of the year. And they shall invest the surplus (if any) of the said sum after re-payment as aforesaid; or in case there has not been any amount due or paid in respect of such loans or debentures during the year, then they shall invest the whole of the said sum in Government securities or in any securities guaranteed by Government or in Calcutta Municipal debenture in the names of the Secretary to the Government of Bengal in the Revenue Department and the Accountant-General of the Government of Bengal, respectively, for the time being, to be by them held as trustees for the purpose of re-paying at due date from time to time the several loans contracted or debentures issued by the Justices. And all moneys and securities now held by any trustees appointed by the said Justices for the purpose of paying off any portion of the said fifty-five lakhs shall be forthwith transferred to the trustees under this Act, and invested in their names and held by them upon the trusts hereinbefore declared. All interest accruing due to the Trustees shall also from time to time be invested by them in like manner and held upon the like trust.

4. It shall be the duty of the Trustees from time to time, whenever any loans or debentures shall fall due by the Justices, to realize the whole or a sufficient portion of the securities held by them as aforesaid, and appropriate the sale proceeds thereof, so far as the same will extend, to satisfy such loans or debentures. In case any balance in respect of such loans or debentures so falling due as aforesaid shall remain unsatisfied after appropriation thereto of the sale proceeds of the whole of such securities, then the Justices may, for the purpose of paying such unsatisfied balance, issue new debentures in manner as is provided by Act VI of 1863, passed by the Lieutenant-Governor of Bengal in Council, section 93, clause 3, or otherwise contract new loans for any sum not exceeding such amount as may be necessary for the purpose aforesaid.

5. The Trustees shall at the end of every year submit a statement to the Justices showing the amount which has been invested during the year under the third section of this Act, and setting forth the date of the last investment made previous thereto, and also the aggregate amount of the securities then in their hands, and the aggregate amount which has up to the date thereof been paid off in respect of the said debentures and loans. Such statement shall be laid before the Justices and published in the *Calcutta Gazette*.

6. This Act shall be read with and as part of Act VI of 1863, passed by the Lieutenant-Governor of Bengal in Council, and of the said Act IX of 1867.

HERBERT COWELL,
Asst. Secy. to the Govt. of Bengal.
Legislative Department.

The following Report of the Select Committee on the Bill "to amend the law for the registration of Jute Warehouses in Calcutta, and to provide for the establishment of an efficient Fire-brigade in Calcutta and its Suburbs, is, by order of the President, published for general information :—

"We, the Select Committee appointed to consider the Bill "to amend the law for the registration of Jute Warehouses in Calcutta, and to provide for the establishment of an efficient Fire-brigade in Calcutta and its Suburbs," have the honor to make the following report.

From the Secretary to the Chamber of Commerce, dated 2nd December 1871.
From certain Agents of Fire Insurance Offices, dated 4th December 1871.
From Commissioner of Police, Calcutta, dated 14th December 1871.
From Secretary, Howrah Municipality, dated 18th December 1871.
From Vice-Chairman, Suburban Municipality, dated 19th December 1871, and enclosure.
From Secretary, Chamber of Commerce, dated 19th December 1871.
From Honorary Secretary, British Indian Association, dated 19th December 1871.
From the Secretary to the Calcutta Trades' Association, dated 20th December 1871.

We have received and considered the papers noted in the margin.

We have provided that the Bill may be extended to Howrah; and have made the Suburban Commissioners the executive authority under the Bill within their jurisdiction.

We have given the Justices power, on the report of a sub-committee of their number, to refuse licenses to existing Jute Warehouses. We have laid down the conditions and fees on which

licenses may be granted to existing or to new Warehouses.

We have, on a representation from the Justices of Calcutta, added clauses controlling the sale and use of fire-works and fire balloons in Calcutta.

We recommend that the Bill as now submitted be passed.

C. BERNARD.
S. C. BAYLEY.
ARDOOL LUTEEF.
JOTENDRO MOHUN TAGORE.
B. D. COLVIN."

The 13th January 1872.

AMENDED BILL.

A Bill to amend the law for the registration of Jute Warehouses and to provide for the establishment of an efficient Fire-brigade.

WHEREAS it is expedient to amend so much of Act VI of 1866, passed by the Lieutenant-Governor of Bengal in Council, as provides for the registering and licensing of jute warehouses; and whereas it is expedient to provide for the organization and maintenance of a Fire-brigade; It is hereby enacted as follows:—

PART I.

PRELIMINARY.

1. This Act may be called "The Jute Warehouse and Fire-brigade Act, 1872."

It extends to the whole of the town of Calcutta, and to such portions of the Suburbs thereof as are for the time being subject to the operation of Act II of 1866, passed by the Lieutenant-Governor of Bengal in Council, and also to the Municipality of Howrah. And it shall commence and take effect, except in the Municipality of Howrah, immediately upon the passing thereof. In the said Municipality it shall commence and take effect from such date as the Lieutenant-Governor may direct by notification published in the *Calcutta Gazette*.

2. The words mentioned in this section shall for the purposes of this Act have the meanings herein assigned to them, except when from the context a contrary intention appears.

"Jute" and "Cotton" mean respectively "Jute" and "Cotton" which have not been pressed or screwed as if for shipment.

"Person" includes a firm and a Hindu undivided family.

"Insurance Company" means any Association or person who may carry on the business of fire insurance, whether such Association be incorporated or not, and the agent or agents of such Association or person.

"Magistrate" includes a Justice of the Peace for Calcutta, and any person exercising all or any of the powers of a Magistrate.

"Jute Warehouse" means any warehouse, store, depôt, yard, godown or other place used, for the storing, keeping, pressing or depositing of jute or cotton

or other substance for the time being subject to the operation of this Act.

3. Sections 38, 39, 40, and 41, of Act VI of 1866, passed by the Lieutenant-Governor of Bengal in Council, are hereby repealed, but such repeal shall not affect any registration which has been made, or any act or offence which shall have been done or committed, or any penalty or liability incurred under the said sections.

PART II.

JUTE WAREHOUSES.

4. No jute warehouse, existing at the date of the commencement of this Act within the limits of its operation, shall be used after the 31st July next following such date for the storing, keeping, pressing, or depositing of jute or cotton, unless the owner or occupier thereof shall have previously obtained a license under this Act for such use.

5. As soon as may be after the passing of this Act the Justices shall appoint from their own number a special committee, consisting of seven members, one of whom must be the Chairman of the Justices, whose duty it shall be to visit, inspect, and report on every jute warehouse existing within the town of Calcutta. And the special committee shall report before the 15th day of the said month of July to the Justices whether a license can be granted to all or any such warehouses without risk to life and property in the neighbourhood thereof respectively. No jute warehouse shall be reported upon by the special committee until it shall have been visited by a quorum of not less than three members of the special committee. The Justices may award such fee as they may think fit to each member of the special committee, not being a salaried member of the corporation of Justices.

6. On receiving the report of the committee it shall be within the discretion of the Justices to grant or refuse a license for any jute warehouse mentioned in the said report. Provided that if in the opinion of the Justices the said jute warehouse may be rendered fit for use without risk to life or property in the neighbourhood thereof the Justices shall certify to the owner or occupier thereof the conditions and restrictions under which the said jute warehouse may in their opinion be so rendered fit for use, and upon the said owner or occupier complying with the terms of such conditions and restrictions to the satisfaction of the Justices shall grant to him a license in respect thereof.

7. Any person proposing to establish a new jute warehouse within the town of Calcutta shall send to the Justices a plan of the warehouse so proposed to be established, and it shall be within the discretion of the Justices to grant or refuse a license to establish the same. Every license for a jute warehouse granted under this section shall be subject to the following conditions, viz. :—

(1.) That no loose jute, jute rejections or cuttings, cotton, or clippings shall be stored or screwed,

or pressed or combed or dried, save within a building, the walls of which shall be of burnt bricks or of stone or of iron, and all the roof of which not including the beams on which such roof rests, shall be of iron, or of masonry or of tiles;

(2.) That such jute warehouse and the buildings therein shall be supplied with solid doors or gates which can be securely closed;

(3.) That no portion of such jute warehouse shall be used as a residence, and no artificial light or lucifer matches shall be introduced therein, and that no person shall smoke therein;

(4.) That such jute warehouse shall be at any time open to inspection;

(5.) That the boilers and fire of any steam engine used in such jute warehouse shall be at a reasonable distance from the building;

(6.) That an annual fee as the Justices may think fit shall be imposed in respect thereof at one of the following rates, *viz.* :—

Rupees	...	1,000
"	...	750
"	...	500
"	...	250

and shall be paid in such instalments as the Justices may direct.

In fixing the amount of fee to be paid in respect of any jute warehouse the Justices shall have regard to the annual value thereof as it is for the time being assessed to the payment of municipal taxes, to the size and position of the jute warehouse, to the number and excellence of the pressing machines erected in such jute warehouse, and to the probable income derived from such jute warehouse by its occupier or owner.

(7.) Such other special conditions as the Justices may, on consideration of the special circumstances of such jute warehouse, deem necessary to prevent risk to life and property in the neighbourhood.

8. It shall be lawful for the Justices to appoint suitable officers for the inspection of jute warehouses, within the town of Calcutta; and it shall be lawful for any officer so appointed, and for any superintendent or inspector of police within the said town to enter at any time into any jute warehouse, where jute or cotton may be kept, and to inspect the same.

9. It shall be in the discretion of the Justices to cancel or to suspend the license of any jute warehouse in respect of which any one or more of the conditions under which such license has been granted, shall appear to them to have been broken.

10. In regard to any jute warehouse situated or used or proposed to be established or used out of the town of Calcutta and within the limits of the operation of this Act, the powers and duties conferred and imposed by this Part, and by every section thereof upon the Justices shall be exercised and discharged by the Municipal Commissioners within whose jurisdiction such jute warehouse is situated. The annual

fee in respect of any license for a jute warehouse granted by the said Municipal Commissioners may be at the rate of Rs. 150, or at any one of the rates mentioned in section 7, clause 6.

Penalties.

11. Any person who shall after the 31st day of the said July without a license under this Act use any jute warehouse, for keeping or depositing jute or cotton, shall be liable, on conviction before a Magistrate, to a penalty not exceeding one hundred rupees for each day during which he may use or continue to use such jute warehouse as aforesaid.

12. Any person who shall without a license use any jute warehouse, for keeping or depositing jute or cotton established after the commencement of this Act shall be liable, on conviction before a Magistrate, to a penalty not exceeding five hundred rupees, and to a further penalty not exceeding fifty rupees for every day during which such jute warehouse is used for keeping or depositing jute or cotton without a license.

13. Any person who shall after the 31st day of the said July use a jute warehouse for the keeping or depositing of jute or cotton after the Justices or Municipal Commissioners shall have refused a license in respect thereof, shall be liable, on conviction before a Magistrate, to a penalty not exceeding five hundred rupees, and to a further penalty not exceeding one hundred rupees for every day during which any such jute warehouse may be so used as aforesaid.

14. Whoever shall introduce or use in any jute warehouse, in which jute or cotton is kept or deposited, any fire or lucifer matches or shall smoke therein, in a manner which is not authorized by the conditions of the license granted for such place, and whoever shall violate any of the conditions or restrictions under which the said license is granted, shall be liable on conviction before a Magistrate to a penalty not exceeding fifty rupees for any one such offence.

PART III.

FIRE-BRIGADE.

15. Within six months from the date of the passing of this Act the Justices shall organize and thereafter maintain an efficient fire-brigade for the town and suburbs of Calcutta; and they shall be bound to make a report to the Lieutenant-Governor once a year showing how the provisions of Parts III and IV of this Act have been carried out; and such report shall be published in the *Calcutta Gazette*.

All existing public fire-engines, with the establishments and buildings thereto belonging, except those belonging to the Military Department, or to the Port Commissioners incorporated under Act V of 1870, shall be transferred to the fire-brigade at be established under this Act. The Justices shall

have power to appoint and remove any members or officers of the fire-brigade; and they shall furnish the fire-brigade with all such steam or other fire-engines, horses, oxen, accoutrements, tools, and implements, as may be necessary for the complete equipment of the force, or conducive to the efficient performance of their duties.

16. The Justices may Power to frame Bye-laws. frame bye-laws in respect of the following subjects:—

(1.) Giving of gratuities to persons who have given notice of fires.

(2.) Awarding gratuities by way of a gross sum or annual payment to be from time to time awarded to any member of the fire-brigade.

(3.) For the training, discipline, and good conduct of the members of the force.

(4.) For the speedy attendance of such members with engines and all necessary implements on the occasion of any alarm of fire.

(5.) Imposing and summarily realizing a fine not exceeding one week's wages from any member of the brigade who may infringe these bye-laws.

(6.) And generally for the maintenance of the fire-brigade in a due state of efficiency.

17. On the occasion of a fire, the chief or Powers of fire-brigade in cases of fire. other officer in charge of the fire-brigade on the spot may remove, or may order any

member of the brigade to remove any persons whose presence shall interfere with the due operation of the brigade; and generally, he may take any measures which may appear necessary for the preservation of life and property; and he shall have power by himself or by his men to break into or through or pull down any premises for the purpose of putting an end to the fire, doing as little damage as possible; and he may also cause the mains and pipes of any district to be shut off so as to give greater pressure of water in the place where the fire has occurred. He may also call on the officer in charge of the Port Commissioners' fire-engine to render such assistance as may be possible in the case of any fire occurring near the river bank.

Police officers of all grades shall be authorized Police officers to render assistance. to aid the fire-brigade in the execution of its duties.

They may close any street in or near which a fire is burning, and they may, of their own motion or on the request of the chief or other officer of the fire-brigade, remove any persons who interfere by their presence with the operations of the fire-brigade.

Any damage done by the fire-brigade in the Damage done to be deemed damage by fire. due execution of their duties shall be deemed to be damage by fire within the meaning of any policy of insurance of property in Calcutta or the suburbs against fire.

But nothing in this section shall exempt any officer of the police or of the fire-brigade from liability to damages on account of any acts done by him without reasonable cause.

18. In the case of any fire occurring in Calcutta or the suburbs the Inquiry into origin of fire. chief officer of the fire-brigade shall ascertain the facts as to the origin and cause of such fire and

shall make a report thereon to the Justices; and the said chief officer shall have power to summon witnesses and take evidence in order to the due ascertainment of such facts. The Magistrate shall, on the application of the chief officer, summon any witnesses whom the chief officer may call for, and whom he may not be able to obtain without such process. Persons so summoned shall be subject to all the provisions of the laws in force regarding persons summoned as witnesses before a Magistrate.

LICENCES AND PENALTIES.

19. No person shall let off rockets or send up License for using fire-works. fire-balloons in the town or suburbs of Calcutta without a license from the Commissioner of Police, for which license a fee of ten rupees shall be payable.

20. No person shall sell or manufacture fire-works in the town or suburbs License for sale or manufacture thereof. of Calcutta without a license from the Commissioner of Police, for which a yearly fee of ten Rupees shall be payable in advance.

21. Whoever shall let off rockets or send up Penalty for using without license. fire-balloons in the town or suburbs of Calcutta without a license as aforesaid shall be liable on conviction before a Magistrate to a penalty not exceeding fifty Rupees for any one such offence.

22. Whoever shall sell or manufacture fire-works in the town or suburbs Penalty for selling, &c. of Calcutta without a license as aforesaid shall be liable on conviction before a Magistrate to a penalty not exceeding fifty Rupees.

23. The Commissioner may at his discretion, Power to withdraw license. and after 30 days' notice, withdraw or suspend any license granted by him under this Act.

24. In the event of any rockets being let off, or fire-balloons sent up Liability of license-holders. within the precincts of any private premises or compound within the town or suburbs of Calcutta, without the express permission in writing of the Commissioner of Police, the occupier, or owner, or person, under whose immediate control the said premises or compound is, shall be liable to a fine not exceeding fifty rupees, unless he can prove who the person having committed the offence is, and that the offence was committed without his knowledge.

PART IV.

EXPENSES AND FUNDS.

25. The Justices and Municipal Commissioners Application of fund. respectively shall apply the moneys derived from the fees and penalties levied under this Act within their respective jurisdictions in payment of all expenses incurred by them respectively in or about the inspection, and superintendence of jute warehouses, and the granting of licenses in respect thereof. In the case of Calcutta and the Suburbs, the balance of such monies after payment of the said expenses, shall be paid to the credit of an account in the books of the Justices to be called the fire brigade account.

26. Every Insurance Company that insures from any property within the town and suburbs for Calcutta shall pay annually to the Justices, by way of contribution towards the expenses of the said fire-brigade, a sum at the rate of half a rupee for every thousand rupees on the gross amount insured by it in respect of such property. All sums paid to the Justices under this section shall be credited to the fire-brigade fund. The said payments shall be made quarterly in advance, on such dates as the Justices may appoint: and arrears on account of these payments shall be realizable as if they were arrears of rates due to the Justices, and all the provisions of Act VI of 1863 (passed by the Lieutenant-Governor of Bengal in Council) and of any Act amending the same shall be applicable so far as the circumstances will permit to the recovery of moneys due under this section.

27. For the purpose of ascertaining the amount to be contributed by every such Insurance Company as aforesaid, every Insurance Company insuring property from fire within the town and suburbs of Calcutta shall, on the 30th day of June 1872, and on every succeeding 30th day of June, or on such other days as the Justices may appoint, make a return to the said Justices, in such form as they may require, of the gross amount insured by it in respect of property within the said town and suburbs. At the foot of every such return shall be appended a certificate by the Secretary or chief officer or manager of such Insurance Company in Calcutta, stating that to the best of his knowledge and belief the return contains a true and faithful account of the sums insured by the Company to which he belongs in respect of such property. Such Secretary or chief officer or manager shall allow either the Chairman or the Vice-Chairman or the Secretary to the Justices to inspect at any time during the hours of business any books and papers that will enable him to ascertain the correctness of the return; and every Secretary or chief officer or manager as aforesaid failing to comply with the requisition of this section in respect of such inspection shall be liable on conviction, before a Magistrate to a penalty not exceeding fifty rupees for each offence. The Justices on receiving the report of such inspection may alter the return accordingly.

The return made in the June of one year, or such return as altered on inspection by the Justices shall be the basis of the contributions for the year beginning on the first day of January next succeeding.

28. If any Insurance Company makes default in making such return to the Justices as are required by this Act, the said Company or Secretary or chief officer or manager thereof shall be liable to a penalty not exceeding fifty Rupees for every day during which it is so in default.

29. The cost of all establishments and plant hired or purchased, and of all other charges under Part III of this Act, shall be paid from the fire-brigade fund. The full

amount of such charges over and above the moneys which may accrue to the fire-brigade fund under sections 25 and 26 of this Act, shall be contributed by the Justices, and by the Commissioners of the suburbs, in the following proportions, namely,—by the Justices, seven-tenths; by the said Commissioners, three-tenths. At the end of each quarter of a year, the Justices shall certify to the said Commissioners the total cost of the fire-brigade for such year, the money which may have accrued under sections 25 and 26 of this Act, and the precise sum which must be paid by each body charged with the cost of the Calcutta fire-brigade under this Act. On the receipt of such certificate, the said Commissioners shall pay the sum certified against them by the Justices: provided that in no case shall the three-tenths payable by the said Commissioners in any year after the first year of the establishment of the fire brigade exceed the sum of ten thousand Rupees.

PART V.

MISCELLANEOUS.

30. It shall be lawful for the Lieutenant-Governor of Bengal, on the recommendation of the Justices, to declare that any other fibre or any commodity which is stored or deposited in warehouses besides jute or cotton shall be warehoused and kept subject to the provisions of Part II of this Act. When such declaration shall have been made in the *Calcutta Gazette*, this Act shall be read as if the name or names of the said fibre or commodity had been printed in addition to the words "jute" or "cotton" in the several sections of Part II, wherein the said words "jute" or "cotton" may occur.

31. Any person committing any offence in respect of which a penalty is provided by section 14 or section 24 of this Act may, if his name and address be unknown, be arrested by any officer to be by the Justices or the Municipal Commissioners within their respective jurisdictions thereunto appointed, and by such officer or any person by him thereunto authorized, or by any officer of police, forthwith conveyed before some Magistrate having jurisdiction in the place in which such offence shall have been committed, or shall be taken to the nearest police station within the said jurisdiction in order that such person may be detained until he can be brought before a Magistrate, or until he shall enter into recognizance with or without sureties, for his appearance before a Magistrate.

32. Whenever such person shall be taken to a police station, the officer in charge of such station shall, as soon as conveniently may be, cause him to be conveyed before some Magistrate having jurisdiction in the matter.

33. Whenever any person shall be charged with the commission of any offence under this Act before a Magistrate, such Magistrate may forthwith hear and summarily determine the charge of such offence. Any thing made punishable by this Act shall be deemed to be an offence within the

meaning of the Indian Penal Code, and without the limits of the town of Calcutta, shall be dealt with, save as herein otherwise provided under the provisions of chapter XV of the Code of Criminal Procedure.

34. This Act so far as it relates to the town of Calcutta shall be read with, and taken as part of the said Act VI of 1863, and the subsequent Acts amending the same and so far as it relates to the Suburbs of Calcutta, or to the Municipality of Howrah it shall be read with and taken as part of Act III of 1864, passed by the Lieutenant-Governor of Bengal in Council, and of the subsequent Acts amending the same.

HERBERT COWELL,

*Asst. Secy. to the Govt. of Bengal,
Legislative Department.*

The following Bill was read in the Council of the Lieutenant-Governor of Bengal for the purpose of making Laws and Regulations on the 27th January 1872, and was referred to a Select Committee, who are to report thereon within a fortnight :—

A Bill to amend the Calcutta Port Improvement Act, being Act F of 1870 passed by the Lieutenant-Governor of Bengal in Council.

WHEREAS it is expedient to give to the Commissioners for making improvements in the port of Calcutta a like indemnity to that which is given to the East India Company by Section LXI of Act XXII of 1855 ; It is hereby enacted as follows :—

1. The said Commissioners shall not be answerable for any act or default of any Master Attendant, Harbour Master, or other Conservator of the said port, or of any Deputy or Assistant of the said officers, or of any person acting under the authority or directions of any such officer or assistant, done within the limits of the said port ; nor for any damage or injury sustained by any vessel in consequence of any defect in any of the moorings, hawsers, or other thing belonging to the said Commissioners within the said port which may be used by such vessel. Provided that nothing in this section shall protect the said Commissioners from an action in respect of any act done by or under the express order or sanction of the said Commissioners.

2. This Act shall be read with and taken as part of Act V of 1870 passed by the Lieutenant Governor of Bengal in Council.

STATEMENT OF OBJECTS AND REASONS.

BEFORE the new Port Trust was created in 1870, Government managed the Port of Calcutta and enjoyed an indemnity in respect of the acts of its harbour officers and of damage resulting from defects in its moorings, hawsers, or other appliances. It is deemed by the Chamber of Commerce and by the Government better for the trade

of Calcutta that the Port Commissioners should enjoy a similar indemnity. If they do not obtain this indemnity, they will have to maintain high port dues to cover their possible liabilities. The present Bill proposes to grant the Port Commissioners the required indemnity.

C. BERNARD.

The 27th January 1872.

HERBERT COWELL,

*Asst. Secy. to the Govt. of Bengal,
Legislative Department.*

Orders by the Lieutenant-Governor of Bengal.

Revenue and General Departments.

No. 238R.

APPOINTMENTS.

The 17th January 1872.—The following gentlemen are appointed, under section 4, Act V (B.C.) of 1871, to be Drainage Commissioners for carrying out the provisions of that Act :—

Mr. Fleetwood Hugo Pellew,	Member and
Chairman.	
„ Trevor John Chichele Plowden	} Members.
Dr. Robert Frederick Thompson ..	
Baboo Joykishen Mookerjee ...	
„ Bejoy Nath Chatterjee ...	
„ Bipradas Dey ...	
„ Suddesdyal Banerjee ...	
„ Hem Chunder Gossain ...	
„ Chunder Kant Mookerjee..	

The 25th January 1872.—Baboo Ram Churn Bose to be Sub-Registrar of Assurances of the Sub-district of Pubna, having its head-quarters at the sudder station of the district of Pubna.

The following gentlemen to be Members of the Local Committee of Public Instruction at Jessore :—

Mr. Henry Neville Harris.
Baboo Anund Mohun Mozoomdar.

The 27th January 1872.—Mr. Godfrey John Bective Tuite Dalton to be Secretary to the Local Committee of Public Instruction at Bhawalpor.

The 29th January 1872.—Baboo Ruttonlal Ghose, Deputy Magistrate and Deputy Collector, Midnapore, is transferred to Tipperah.

The 30th January 1872.—Mr. John Arthur Hopkins, B.L., to be Secretary to the Local Committee of Public Instruction at Midnapore.

LEAVE OF ABSENCE.

The 25th January 1872.—Mr. Stuart Saunders Hogg, Chairman of the Justices of the Peace for the Town of Calcutta, and Commissioner of Police,

Calcutta, is allowed furlough for twenty months, under Sections III and IV of the Covenanted Service Absentee Rules.

In supersession of the orders of the 7th August last, Baboo Denobundhoo Moulik, Deputy Magistrate and Deputy Collector, Backergunge, is allowed two months' leave under Financial Notification No. 3622, dated the 22nd December 1865.

The 29th January 1872.—The furlough granted to Mr. Edmund Weldon Molony, Commissioner of Rajshahye, under orders of the 9th instant, is commuted to special leave under Section XXIII of the Covenanted Service Absentee Rules, commencing from the 1st of May next.

Mr. Henry Baring Lawford, c.s., is allowed the usual subsidiary leave from the 13th instant, the day following the date of his arrival at Bombay on his return from furlough, to enable him to rejoin his appointment.

Mr. Edward George Glazier, c.s., is allowed subsidiary leave from the 16th November to the 11th December last, to enable him to join his appointment on his return from furlough.

The 30th January 1872.—Mr. Behari Loll Gupta, Assistant Magistrate and Collector, Backergunge, for twenty days, to enable him to present himself for examination in Sanskrit by the high proficiency test at the examinations which will be held in Calcutta in April next.

NOTIFICATION.

The 29th January 1872.—Her Majesty's Secretary of State for India has granted an extension of leave for six months, on Medical Certificate, to Mr. Frederick John Rosslewin Walker, Deputy Magistrate and Deputy Collector, Julpigorec.

The 30th January 1872.—Mr. George Edward Makgill, c.s., reported his return from furlough by the Steamer *China*, which arrived at Bombay on the 20th instant.

H. L. DAMPIER,
Secy. to the Govt. of Bengal.

The 24th January 1872.—The following Order received from the Government of India, Financial Department, is published for general information :—

PENSIONS AND GRATUITIES.

RESOLUTION.

Fort William, the 9th January 1872.

THE Governor General in Council desires to remind local Governments and Administrations that, under the Uncovenanted Service Pension Rules, no pension or gratuity can be given to an officer removed from the service for misconduct or inefficiency. One or two cases have recently occurred where the Government of India has been obliged to refuse sanction to orders of local

Governments removing an officer to the pension list on account of misbehaviour.

ORDERED, that the foregoing Resolution be communicated to the several Departments of the Government of India, the several local Governments and Administrations, the Comptroller-General, the several Accountants-General, and the several Deputy Accountants-General in independent charge.

H. L. DAMPIER,
Secy. to the Govt. of Bengal.

The following Order issued by the Government of India, in the Legislative Department, is republished for general information :—

Fort William, the 27th January 1872.—Proclamation.—Whereas, by Section 3 of an Act of Parliament, 33 & 34 Vic., cap. 90, entitled "An Act to regulate the conduct of Her Majesty's subjects during the existence of hostilities between Foreign States with which Her Majesty is at peace," it is directed that the said Act shall be proclaimed in every British Possession by the Governor thereof, and shall come into operation in such British Possession on the day of such Proclamation, the said Act 33 & 34 Vic., cap. 90, is hereby proclaimed and declared by His Excellency the Governor General in Council to be in force throughout British India from the date hereof.

The following Orders issued by the Government of India, in the Financial Department, are republished for general information :—

SEPARATE REVENUE.

(CUSTOMS.)

No. 707.—Fort William, the 26th January 1872.—Notification.—In exercise of the power conferred by Section 6 of the Indian Tariff Act, 1871, the Governor General in Council is pleased to fix Rs. 15 per barrel or sack of 200 lbs as the value, for the purposes of the said Act, of flour imported by sea into British India.

(POST OFFICE.)

No. 614.—The 25th January 1872.—Under the provisions of Section 21 of the Indian Post Office Act, 1866, the Governor General in Council is pleased to rule that on every Newspaper posted under the conditions specified in the Notification of this Department, No. 957, dated 2nd June 1871, which shall be re-directed at any Post Office, there shall be charged for the postage thereof from the place at which the same shall be re-directed and for every subsequent re-direction, in addition to all other postage paid or due thereon, the rate of postage to which it was liable at pre-paid rates at the Post Office at which it was originally posted.

The following Order issued by the Government of India in the Military Department, is republished for general information :—

No. 62.—Fort William, the 23rd January 1872.—The undermentioned Officer is allowed furlough to Europe :—

Captain Edward G. Lillingston, of the Bengal Staff Corps, Assistant Commissioner, Bengal,—for two years, under the Regulations of 1868.

H. L. DAMPIER,
Secy. to the Govt. of Bengal.

The following Order issued by the Government of India in the Home Department, is republished for general information :—

No 433.—Fort William, the 26th January 1872.—Notification.—Public.—The following List of Civil Servants on the Bengal Establishment, absent on furlough or special leave on the 31st December 1871, is published for general information :—

No.	Names.	Substantive Appointment.	Date of commencement of Furlough or Leave.	Date of expiry of Furlough or Leave.
LOWER PROVINCES.				
FURLOUGH.				
1	W. B. Buckle	... Governor General's Agent, Moorshedabad.	July 3, 1870...	July 2, 1872.
2	E. S. Pearson (a)	... Judge of Moorshedabad	April 26, 1870...	March 20, 1872.
3	J. R. Muspratt (b)	... Do. of Beerbhoom	March 1, 1871...	Feb. 29, 1872.
4	R. Alexander	... Do. of Cuttack	Nov. 8, 1871...	Nov. 7, 1873.
5	C. S. Belli	... Do. of Purneah	March 15, 1870...	March 14, 1872.
6	C. H. Campbell	... Commissioner, Presidency Division	April 29, 1871...	April 28, 1872.
7	G. Bright	... Judge of Hooghly	Furlough for 2 years	.....
8	H. A. R. Alexander	... Do. of Rajshahye	Feb. 11, 1871...	Feb. 10, 1872.
9	H. B. Lawford	... Do. of Jessore	March 4, 1871...	March 3, 1872.
10	A. Leven	... Magistrate and Collector, 1st Grade, Dacca.	April 17, 1870...	April 16, 1872.
11	Lord H. U. Browne	... Commissioner of Chittagong	Feb. 11, 1871...	Feb. 10, 1872.
12	T. B. Lane (c)	... Junior Secretary, Board of Revenue.	April 5, 1870...	April 4, 1872.
13	R. V. Cockerell	... Magistrate and Collector, 1st Grade, Hooghly.	March 12, 1870...	March 11, 1872.
14	H. W. Alexander	... Magistrate and Collector, 1st Grade, Shahabad.	April 10, 1870...	Jan. 9, 1872.
15	E. D. Lockwood	... Magistrate and Collector, 2nd Grade, Tipperah.	April 3, 1870...	April 2, 1872.
16	G. L. T. Harris	... None	July 20, 1869...	Jan. 19, 1872.
17	A. Smith	... Magistrate and Collector, 2nd Grade, Bhargulpore.	Aug. 3, 1870...	Aug. 2, 1872.
18	E. H. Winfield	... Joint-Magistrate and Deputy Collector, Rungpore.	April 26, 1871...	Jan. 25, 1873.
19	W. R. Larminie	... Joint-Magistrate and Deputy Collector, Dacca.	March 12, 1870...	March 11, 1872.
20	R. D. Hime	... Joint-Magistrate and Deputy Collector, Tipperah.	May 22, 1871...	Nov. 9, 1872.
21	G. E. Makgill	... Joint-Magistrate and Deputy Collector, 2nd Grade, Midnapore.	July 23, 1870...	Jan. 22, 1872.
22	W. E. Ward	... Joint-Magistrate and Deputy Collector, 2nd Grade, Burdwan.	March 1, 1871...	Feb. 28, 1873.
23	J. Boxwell	... Assistant Magistrate, Sylhet	March 28, 1870...	March 27, 1872.
24	A. C. Brett	... Ditto ditto, Bhargulpore...	May 1, 1870...	April 30, 1872.
25	J. Anderson	... Assistant Magistrate and Collector, Malda.	Aug. 31, 1870...	Aug. 30, 1872.
26	J. O'Kinealy	... Joint-Magistrate and Deputy Collector, 2nd Grade, Jessore.	Furlough for 2 years	.....
27	T. H. H. Shortt	... Assistant Magistrate, Midnapore	May 2, 1870...	May 1, 1872.
28	V. Irwin	... Ditto ditto, Tipperah...	Feb. 12, 1870...	Feb. 11, 1872.
29	T. Smith, B.A.	... Deputy Commissioner, 2nd Grade, Cooch Behar.	April 3, 1870...	April 2, 1872.
30	P. D. Dickens	... Assistant Magistrate, 24-Pergunnahs.	July 8, 1870...	July 7, 1872.
31	J. J. Livesay	... Do. do., Dacca	Feb. 5, 1870...	Feb. 4, 1872.
32	C. A. Kelly, M. A.	... Joint-Magistrate and Deputy Collector, 2nd Grade, Moorshedabad.	April 26, 1871...	July 22, 1873.
33	H. J. Newbery	... Assistant Magistrate, Gya	March 18, 1871...	Nov. 17, 1872.
34	C. E. C. Merington	... Do. do., Gya	" 14, 1870...	March 13, 1872.
35	T. Norman	... Do. do., Rajshahye	April 1, 1871...	March 31, 1873.
36	G. F. Porter.	... Do. do., Purneah	March 25, 1871...	Nov. 24, 1872.
37	F. W. J. Rees	... Do. do., 24-Pergunnahs	Sept. 30, 1871...	Sept. 29, 1873.
38	W. M. Clay	... Do. do., Rungpore	Furlough for 18 months.	.....
39	E. J. Barton	... Do. do., 24-Pergunnahs	Nov. 8, 1871...	Nov. 7, 1873.
40	E. S. Moseley	... Do. do., Purneah	March 11, 1871...	March 10, 1873.
41	W. H. Grimley	... Do. do., Backergunge	Furlough for 2 years.	.....
42	P. Hurley	... Do. do., Jessore	Aug. 30, 1870...	Feb. 29, 1872.
43	J. F. Stevens	... Do. do., Gya	March 1, 1871...	Oct. 31, 1872.
44	D. W. Marsden	... Do. do., Cuttack	Feb. 16, 1871...	Feb. 15, 1873.
SPECIAL LEAVE.				
1	W. J. Money, C. S. I.	... Magistrate and Collector, 1st Grade, Nuddeah.	July 30, 1871...	Jan. 29, 1873.
<p>NOTE—Total absent ... 45 Total of Civil Servants employed in the Lower Provinces ... 245 Percentage of Absentees ... 18.3</p>				

(a) Has applied to resign the service.
(b) ditto ditto.
(c) Has since returned.

Judicial and Political Departments.

No. 187J.

APPOINTMENTS.

The 23rd January 1872.—Surgeon Henry Charles Cutcliffe to officiate as Professor of Surgery in the Calcutta Medical College, and to be *ex-officio* First Surgeon of the College Hospital, during the absence, on furlough, of Surgeon-Major Joseph Fayer, c.s.i., or until further orders.

The 24th January 1872.—Dr. Charles Cooper Watson Wilson, Officiating Civil Surgeon of Bhangulpore, is appointed temporarily to be Superintendent of the Bhangulpore Central Jail, with effect from the date on which he took charge of that Jail.

The 25th January 1872.—Mr. John Arthur Hopkins, B.L., to be Vice-Chairman of the Municipal Commissioners for the Town of Midnapore.

The 26th January 1872.—Mr. Wilfred K. Clementson to be an Assistant Inspector of Laborers, under Section 78, Act II (B.C.) of 1870, in Cachar.

Mr. C. P. Crouch, Officiating Assistant Superintendent of Police, Chittagong Hill Tracts, attached to the Lushai Police Force, to be an Assistant Superintendent of Police of the Third Grade.

The 30th January 1872.—Mr. Warren Hastings D'Oyly to be Vice-Chairman of the Municipal Commissioners for the Town of Arrah.

Mr. Francis Thomas Platts to officiate in the Second Grade of District Superintendents of Police, with effect from the 2nd instant.

Mr. David Lacey to officiate in the Third Grade of District Superintendents of Police, with effect from the 2nd instant.

Mr. Edward Alfred Vines to officiate in the Fourth Grade of District Superintendents of Police, with effect from the 1st instant.

Mr. James Patch to officiate in the Fourth Grade of District Superintendents of Police, with effect from the 23th November 1871.

Mr. John Lambert to officiate in the Fourth Grade of District Superintendents of Police, with effect from the 2nd instant.

Mr. Robertson Francis Horne Pughe to officiate in the First Grade of Assistant Superintendents of Police, with effect from the 9th instant.

Mr. Frederick Angelo Dawson to officiate in the Second Grade of Assistant Superintendents of Police, with effect from the 9th instant.

LEAVE OF ABSENCE.

The 22nd January 1872.—Baboo Uday Chand Dutt, Medical Officer of Noakhally, for six weeks, under Financial Notification No. 3622, dated the 22nd December 1865.

The 23rd January 1872.—Mr. Frederick Angelo Dawson, Assistant Superintendent of Police, Dacca, for one month, under paragraph 16 of the Uncovenanted Service Absentee Rules.

Dr. Robert George Mathew, Civil Assistant Surgeon of Midnapore, is allowed one week's

general leave, under Government General Order No. 613, dated 14th July 1871, in extension of the one month's privilege leave which was granted to him in orders of the 11th September last.

The 29th January 1872.—Mr. J. G. Farquharson, Officiating Assistant Superintendent of Police, Kamroop, for three months, under Financial Notification No. 3622, dated the 22nd December 1865.

Major William Gordon, District Superintendent of Police, lately returned from furlough, is allowed subsidiary leave for a period not exceeding thirty days, to enable him to join his appointment.

NOTIFICATION.

The 26th January 1872.—Mr. Henry Slater Thompson, First Subordinate Judge of Hooghly, was in charge of the offices of District and Sessions Judge of Hooghly from the forenoon of the 11th October to the afternoon of the 1st December 1871.

RIVERS THOMPSON,
Offg. Secy. to the Govt. of Bengal.

NOTIFICATION.

The 25th January 1872.—The Judge of the Small Cause Courts of Dacca, Naraingunge, and Bohur, will hold court at Bohur in the first week of every month in which no holiday intervenes; at Naraingunge on every Monday, Friday, and Saturday, excepting in the Bohur week; and at Dacca on the remaining days of the month.

RIVERS THOMPSON,
Offg. Secy. to the Govt. of Bengal.

The following Order issued by the Government of India in the Home Department, is republished for general information:—

No. 123.—*Fort William, the 25th January 1872.*—*Judicial.*—The Hon'ble Elphinstone Jackson, a Judge of the High Court of Judicature at Fort William in Bengal, has obtained furlough to Europe for eight months, with effect from the 29th February next, or the subsequent date on which he may avail himself of the same.

The following Order issued by the Government of India in the Military Department, is republished for general information:—

No. 87.—*Fort William, the 26th January 1872.*—The following Military letter from the Right Hon'ble the Secretary of State for India is published for general information:—

MILITARY.

No. 340.

INDIA OFFICE;

London, 29th December 1871.

To His Excellency the Right Hon'ble the Governor General of India in Council.

MY LORD,—The undermentioned Officers and Warrant Officer have been permitted to return to their duty, viz:—

Major-General F. Turner, B.A., C.B.

• • • • •

Major W. Gordon.

• • • • •

RIVERS THOMPSON,

Offg. Secy. to the Govt. of Bengal.

Public Works Department,—Bengal.

LOCAL,—COMMUNICATIONS.

No. 42.

The 29th January 1872.

The following rules having reference to the undermentioned four navigable channels in the Backergunge District, viz:—

- 1.—The River Damoodah, connecting River Balassar and Kotcha and Kalcengunga.
- 2.—The Cowoolly River, from its junction with the Kotcha and Kalcengunga Rivers, up to the place where the Jhallokati Bharani Khall rises.
- 3.—The Jhallokati Bharani Khall, from its junction with the River Cowoolly to its opening into the River Jhallokati.
- 4.—Bhandaria Dore, from its junction with the Jangalia River up to the place where the Khatakhally begins on the south, known in its several channels as Augaria, Joobkhali, Galoon, Churkhally, Kanoodass Khali, and Bhandaria,—

Have this day been passed by the Lieutenant-Governor of Bengal under the provisions of Sections XI and XII of the *Canals Act* (V of 1864, B.L.C.), to be substituted from and after the 1st February 1872 for the rules published in the *Calcutta Gazette* by Notification No. 213, dated the 9th August 1870.

1. Every vessel, not being a steamer or flat, for which a fixed rate of toll has been provided, on entering any of the above navigable channels, shall be liable to measurement by the Officer in charge of the Toll Station, for the purpose of ascertaining the amount of toll to be paid.

2. The tonnage of every vessel, not being a steamer or flat as aforesaid, whether laden or empty, shall, for the purposes of the Canals Act and of these rules, be determined by the following measurement:—

(a)—The product of half the length of the vessel, from stem to stern, measured along the water-line, multiplied by the interior greatest breadth of the vessel, multiplied by the depth from the water-line to the bottom of the vessel, is to be taken as the number of maunds upon which toll should be levied.

(b)—The measurement of the length is to be made in feet, rejecting inches. The measurement of the breadth and depth is to be made in feet, and quarters of feet, rejecting portions of less than a quarter of a foot.

(c)—In calculating the amount of toll to be levied, any fraction of 100 maunds, less than 50 maunds, is to be omitted.

3. No timber, bamboos, or grass, will be admitted, except securely and compactly packed in the form of a raft. There shall be no restriction as to the size of rafts, but the Supervisor of Tolls may order a raft to be lessened and divided into two or more rafts, when its size is such as to impede the navigation of the channels.

4. Every vessel entering any of the channels shall be furnished with a ticket on paying the prescribed toll. The ticket will specify the date of entry, the maundage of the vessel, and the amount of toll paid. Toll paid at the first station clears the passage through any tolls met afterwards on the same voyage.

5. No vessels whatever, except such as are employed on works connected with the maintenance or improvement of the lines of channels in question, shall be exempted from paying toll.

6. Any person infringing any of the above rules, or wilfully interfering in their enforcement, shall be liable, under Section XI of the Canals Act, to a fine not exceeding Rs. (50) fifty for any one offence.

No. 43.

Appointment.—The Collector of Backergunge is appointed, under Sections VIII and XIII of Act V of 1864 (B.L.C.), Collector of Tolls and Supervisor of the Canals specified in the foregoing Notification, with effect from the 1st February 1872.

ESTABLISHMENT.

No. 44.

The 29th January 1872.

Appointment.—Mr. R. N. Uncles, Assistant Engineer, Second Grade, officiated as Executive Engineer of the Barrackpore division from the 15th December 1871, afternoon, to the 2nd January 1872, afternoon.

No. 45.

Notification.—Mr. C. Thomson, Assistant Engineer, Second Grade, attached to the Sylhet Division, passed in Colloquial Hindustanee on the 5th January 1872.

No. 46.

Mr. T. Hembrough, Supervisor, First Grade, joined the Girihidee Road Division on the 10th January 1872, before noon.

No. 47.

Transfer.—Baboo Peary Mohun Banerjee, Overseer, Third Grade, from the Dum-Dum to the Third Presidency Division.

No. 48.

Notification.—Baboo Pauch Courie Goopto, Accountant, Fourth Grade, who was temporarily placed at the disposal of the Consulting Engineer for Railways in Bengal, re-joined the Central Office of Accounts, Bengal, on the 28th January 1872.

No. 49.

The 30th January 1872.

Leave of Absence.—Baboo Jodonath Bose, Overseer, Third Grade, attached to the Burrakur Division, for one month, on Medical Certificate, under sections 11 and 20 of the Revised Unconvenanted Service Absentee Regulations.

No. 50.

The following Orders issued by the Government of India, Public Works Department, are re-published for information :—

No. 34 of the 17th January 1872.—Mr. A. Percy, Accountant, Fourth Grade, Rajpootana, is transferred to Bengal.

No. 48 of the 23rd January 1872.—The following promotions, postings, and transfers, are ordered to the Control Establishment of the Accounts Branch of the Public Works Department; the promotions to have effect from the 19th December 1871 :—

* * * * *

Mr W. Goodenough Bayly, B.A., Deputy Controller and Officiating Examiner of Accounts to the Government of India for Guaranteed Railways, is posted as Deputy Controller to Bengal.

Mr. T. Wood, Assistant Controller, First Grade, and Officiating Deputy Controller, Bengal, to officiate as Deputy Controller, Indus Valley (State) Railway, during the absence of Mr. Robinson, or until further orders.

Mr. F. Hutchinson, Assistant Controller, Third Grade, from Rajpootana to Bengal, *vice* Mr. Wood.

Mr. P. A. Buckland, Assistant Controller, Third Grade, from Bengal to the Office of the Accountant-General to the Government of India, Public Works Department.

No. 50 of the 24th January 1872.—Major F. T. Pollock, Madras Staff Corps, Executive Engineer, Second Grade, Bengal, is removed from the Public Works Department, and his services are re-placed at the disposal of the Military Department.

H. LEONARD, C.E.,

Offg. Secy. to the Govt. of Bengal
in the Public Works Department.

Irrigation.

NOTIFICATION.

No. 34.

The 30th January 1872.

Notification.—Whereas it appears to the Lieutenant-Governor of Bengal that land is likely to be required to be taken up by Government at the public expense, for a public purpose, viz. for the construction of a canal running from Mouzah Rongeebussun on Range I of the Hidgellee tidal canals, and of Pergunnah Mysadal up to the Gawakhally Bazaar at the junction of the Roopnarain and the Hooghly Rivers, and in Pergunnah Nyabad *via* Mouzab Rongeebussun, Rajachuck, and Budbetta, of Pergunnah Mysadal, and Mouzah Bamunchuck, of Pergunnah Nyabad, in the district of Midnapore, it is hereby notified under section 4 of Act X. of 1870 that, for the above purpose, a strip of land about 4½ miles in length and 200 feet in breadth and measuring more or less about 312 beegahs of standard measurement is likely to be required within the aforesaid district of Midnapore.

ESTABLISHMENT.

No. 35.

Postings.—The undermentioned Upper Subordinates joined their respective divisions on the dates specified :—

Baboo Gopal Chunder Ghose, Probationary Overseer, Second Grade, Arrah Division, which he joined on the forenoon of the 18th January 1872.

Trovluckho Nath Sircar, Probationary Overseer, Second Grade, Arrah Division, which he joined on the forenoon of the 18th January 1872.

Baboo Tariny Churn Sircar, Probationary Overseer, Second Grade, Patna Division, which he joined on the forenoon of the 19th January 1872.

Baboo Preonath Ghose, Probationary Overseer, Second Grade, Patna Division, which he joined on the forenoon of the 19th January 1872.

No. 36.

Mr. W. Johnstone, Probationary Supervisor, Second Grade, joined the Cossye Division on the forenoon of the 19th January 1872.

No. 37.

Mr. G. H. Mayer, Probationary Supervisor, First Grade, joined the Patna Division on the forenoon of the 13th January 1872.

No. 38.

Mr. G. J. R. Leeson, Probationary Assistant Engineer, Second Grade, joined the Cossye Division on the afternoon of the 15th January 1872.

No. 39.

Baboo Haran Chunder Auddy, Overseer, Second Grade, rejoined the Patna Division from privilege leave, on the forenoon of the 13th January 1872.

No. 40.

Transfer.—Serjeant H. Gearing, Supervisor, Second Grade, from the Sasseram Division to the Arrah Division, which he joined on the afternoon of the 8th January 1872.

No. 41.

Serjeant G. Austin, Probationary Overseer, First Grade, from the Baroon Division to the Arrah Division, which he joined on the afternoon of the 8th January 1872.

G. A. SEARLE, Lieut.-Col., S.C.,

For Offg. Joint-Secy. to the Govt. of Bengal,
in the P. W. D., Irrigation Branch.

High Court Notice.

Orders by the High Court of Judicature at Fort William in Bengal.

NOTIFICATION.

The 15th January 1872.

TRANSFER OF MOONSIFFS.

The 15th January 1872.—Paboo Troyluckhonath Mitter from Bilmariab, Rajshahye, to Oolooberiah, Hooghly.

By order of the High Court,
W. M. SOUTER,
Off. Registrar.

Circular Order by the High Court of Judicature at Fort William in Bengal.

Memorandum from L. R. TOTTENHAM, Esq., Officiating Registrar of the High Court of Judicature at Fort William in Bengal.—(No. 1, dated Calcutta, the 10th January 1872.)

At the instance of the Government of India in the Financial Department, the attention of District Judges and of all Judicial Officers is called to the requirements of the Notification of the Government of India, Financial Department, No. 1865 of the 15th March 1870, published at pages 37 and 38 of the *Calcutta Gazette* of the 3rd January 1872, prescribing the rules by which the use of bi-color stamps and adhesive stamps (as denoting fees chargeable under the Court Fees Act) shall be governed.

From L. R. TOTTENHAM, Esq., Officiating Registrar of the High Court of Judicature at Fort William in Bengal, to District Judges of Lower and Extra Regulation Provinces.—(No. 1, dated Calcutta, the 6th January 1872.)

SEVERAL cases of gross neglect in the supervision

HIGH COURT,
(CIVIL SIDE)
Present:

The Hon'ble L. S. Jackson,
Chief Justice.

The Hon'ble G. Loch,

" Louis S. Jackson,

" A. G. Macpherson,

" E. Jackson,
Judges of the Court.

their accounts in a thoroughly careful manner. The District Judge will be held responsible where neglect of the kind referred to has passed unnoticed.

From L. R. TOTTENHAM, Esq., Officiating Registrar of the High Court of Judicature at Fort William in Bengal, to all Civil and Criminal Authorities in Lower Bengal and Non-Regulation Provinces.—(No. 2, dated Calcutta, the 10th January 1872.)

THE Court, having frequently had to pay postage on covers that are not pre-paid by service postage stamps, calls attention to the order of the Governor

General in Council, No. 4032, dated 30th September 1871, published at page 1855 of the *Calcutta Gazette* for 18th October 1871, and requests that strict attention may be paid thereto.

Notice.

WHEREAS it appears desirable to ascertain the qualifications of persons who desire to be employed as Translators in the High Court by a formal and uniform test, the following rules have been framed by order of the Chief Justice for that purpose:—

Any person being a candidate for the office of Translator or of Sworn Examiner of translations in appeals to Her Majesty in Council, or of Translator in appeals to the High Court exceeding Rs. 10,000 in value, may, after satisfying the Chief Justice that he is in other respects a fit person to be appointed to such office, be furnished with a letter to the Examiners, from time to time to be appointed, requesting that such candidate may be examined.

The candidate, on presenting such letter and after payment of the fee of Rs. 10, shall be examined at such time and place as the Examiners may direct.

The Examination shall comprise the following parts:—

1. A written translation into the vernacular language in which the appointment as Translator is sought, of a chosen printed passage from a Classical English Author extending to not less than 30 lines of an ordinary octavo page.
2. A written translation into the same vernacular of a manuscript paper, to be furnished by the Registrar to the Examiners, being a judgment, deposition, or document taken from the *misc* of some decided case.
3. A written translation into English of a similar paper in the same vernacular, to be likewise furnished by the Registrar.
4. A *viva voce* rendering from the vernacular into English of at least six short sentences to be read out by the Examiner, and a like rendering *vice versa* from English into the vernacular.

To each written translation the Examiner shall assign a reasonable time within which the task is to be completed, and no translation shall be accepted which is not completed within the time so fixed.

A candidate who desires to qualify in more than one language shall undergo a like examination in each language, paying the same fee for each.

The candidate shall, if he pass the examination to the satisfaction of the Examiner, receive from him a certificate to that effect.

The Chief Justice reserves to himself the power of subjecting any of the existing Translators or Examiners to the test above prescribed, or of requiring the passing of such test as a condition precedent to the promotion of any person employed in the Translation Department.

R. COUCH.

HIGH COURT, APPELLATE JURISDICTION,
Calcutta, the 8th January 1872.

Departmental Notices.**Notification.**

MR. DEPUTY COLLECTOR HAIDANE RATHAY having received charge of the treasury at Rajmehal on the 30th December last has been authorized to draw bills on all other treasuries.

J. W. DALRYMPLE,
Commissioner, S. P.

BHAUGULPORE,
The 8th January 1872.

Notification.

MR. COVENANTED DEPUTY COLLECTOR TREVOR JOHN CHICHELEY GRANT, having received charge of the Treasury at Monghyr on the 29th December last, has been authorized to draw bills on all other treasuries.

J. W. DALRYMPLE,
Commissioner.

BHAUGULPORE,
The 4th January 1872.

Notification.

MR. DEPUTY COLLECTOR AND DEPUTY MAGISTRATE JOHN REGINALD HAND, having received charge of the Godda Treasury on the 5th instant, has been authorized to draw bills on all other treasuries.

SYED AMER HOSSEIN,
Persl. Asst. to the Commr., for Commr., S. P.

BHAUGULPORE,
The 16th January 1872.

Notification.

MR. ASSISTANT COLLECTOR FRANCIS WILLIAM BADCOCK having received charge of the treasury at Bhargulpore on the 17th instant, has been authorized to draw bills on all other treasuries.

SYED AMER HOSSEIN,
Persl. Asst. to the Commr., for Commr.

BHAUGULPORE,
The 20th January 1872.

Notification.

BABOO KANTI CHANDER CHATTERJEE, Deputy Collector, has been placed in charge of the Burdwan Treasury, and authorized to draw bills on other treasuries.

C. T. RUCKLAND,
Commissioner.

BURDWAN COMM'R.'S OFFICE,
The 30th December 1871.

Notice.

MR. UNCOVENANTED DEPUTY COLLECTOR WILLIAM SHAW ROCHFORD DAVIES, having been placed in charge of the Julpigooree Treasury from the 29th December 1871, is authorized to draw bills on other treasuries.

J. C. HAUGHTON,
Commr. of Cook Island Divn.

JULPIGOOREE,
The 29th December 1871.

Notification.

MR. EXTRA ASSISTANT COMMISSIONER J. B. SHADWELL has been placed in charge of the Treasury at Shillong, and is authorized to draw bills on other treasuries.

HENRY HOPKINSON,

Agent, Govr.-Genl., and Commr. of Assam.

GOWHATTY,

The 23rd January 1872.

Notice.

BABOO OKHOY COOMAR SEN has been placed in charge of the Backergunge Treasury, and authorized to draw bills on all other treasuries.

OKHOY CHUNDER DOSA,

Persl. Asst., for Commr.

DACCA COMM'R.'S OFFICE,

The 16th December 1871.

Notice.

COVENANTED DEPUTY COLLECTOR MR. E. G. GLAZIER has been placed in charge of the Rungpore Treasury, and authorized to draw bills on other treasuries.

E. W. MOLONY,

Commissioner.

COMM'R.'S OFFICE, RAJ. DIVN., CAMP ISWARDEE,

The 31st December 1871.

Sheriff's Office, the 30th January 1872.

NOTICE is hereby given that the Second Criminal Session of the year 1872 of the High Court of Judicature at Fort William in Bengal, for the Town of Calcutta and Factory of Fort William, and the places subordinate thereto, will be holden at the Court House, in the Town Hall of Calcutta, on Thursday, the Twenty-ninth day of February next, at 11 o'clock in the forenoon, and so on from day to day until the said Session be over. And it is hereby proclaimed that all persons who will prosecute any of the prisoners to be brought up for trial at the said Session be then and there to prosecute.

JOHN COWIE,
Sheriff.

সরিক আফস ১৮৭২ সাল ৩০ জানুয়ারি।

সমাচার দেওয়া যাইতেছে যে সুবে বাঙ্গালার কোর্ট উইলিয়ম দুর্গের অধীন শহর কলিকাতার ও অন্যান্য স্থানের কোজদারী বিচার নিষ্পত্ত্য জন্য আগামি ২৯ ফেব্রুয়ারি বৃহস্পতিবার বেলা ১১ ঘটিকার সময় এবং যে পর্যন্ত সেশিয়ানের কার্য শেষ না হয় প্রতিদিন উক্ত সময়ে কলিকাতার টৌনহালে হাই কোর্টের আদালত ঘরে সন ১৮৭২ সালের দ্বিতীয় ত্রি মিনেল সেশিয়ান বসিবেক এবং এতদ্বারা প্রচার করা যাইতেছে যে, যে সকল ব্যক্তি কোন কয়েদীর বিরুদ্ধে কোজদারী মিছিল করিবেক তাহারা উক্ত স্থানে ঐ সময়ে হাজির থাকিয়া মোকদ্দমা করে।

JOHN COWIE,
Sheriff.

ORDERS BY THE VICE-CHANCELLOR AND SYNDICATE OF THE CALCUTTA UNIVERSITY.

The under-mentioned Candidates have passed the Examination for the Degree of Bachelor of Arts:—

FIRST DIVISION.

In Order of Merit.

1	Rajanináth Ráy	... Presidency College.
2	Batakrishna Sen	... Ditto.
3	Biharilál Bandyopádhyaý	... Ditto.
4	Sasibhushan Datta	... Ditto.
5	Manmathakumár Basu	... Ditto.
6	Brajendranáth De	... Canning College, Lucknow.
7	Bipinvíhári Dás	... Presidency College.
8	Tárapada Ghoshál	... Ditto.
9	Khiradehandra Ráychaudhuri	... Ditto.
10	Sajanikánta Chattopádhyaý	... Ditto.

SECOND DIVISION.

In Alphabetical Order.

	Bagehi, Annadaprasad	... Kishnaghur College.
	Bandyopádhyaý, Chandrakumar	... Calcutta Free Church Institution.
	Basu, Asutosh	... Cathedral Mission College.
	„ Kesavkumar	... Presidency College.
	Bhattacharyya, Narayanachandra	... Calcutta Free Church Institution.
	Chattopádhyaý, Kirtichandra	... Patna College.
	„ Upendranath	... Presidency College.
	Chaudhuri, Sasibhushan	... Hooghly College.
	Currie, F.	... St. Xavier's College.
10	De, Gaureharan	... Dacca College.
	„ Purnachandra	... General Assembly's Institution.
	Dev, Bhutnath	... Patna College.
	Gangopádhyaý, Rajanikanta	... Presidency College.
	Ghoshál, Saratkumar	... Ditto.
	Hanumanprasad	... Canning College, Lucknow.
	Kar, Girishchandra	... Presidency College.
	„ Umacharan	... Hooghly College.
	Laliri, Jogendranath	... Calcutta Free Church Institution.
	Madangopal	... Delhi College.
20	Mallik, Lalitmadhav	... Presidency College.
	Mitra, Bisvambhar	... Ditto.
	„ Surendranath	... Cathedral Mission College.
	Mukhopádhyaý, Chandrasekhar No. 2	... Presidency College.
	„ Girindranath	... Kishnaghur College.
	„ Haridas	... Presidency College.
	„ Kálinath	... Kishnaghur College.
	„ Pramadanath	... Hooghly College.
	Nandi, Ramachandra	... Presidency College.
	Popelay, Lachmandas	... Delhi College.
30	Ráy, Durgasundar	... Dacca College.
	„ Navinchandra	... Cathedral Mission College.
	„ Purnachandra	... Ditto.
	„ Saradaprasanna	... Presidency College.
	Raychaudhuri, Devendrakumar	... Ditto.
	Rebello, P. T.	... St. Xavier's College.
	Rothwell, J. M. G.	... Bishop's College.
	Sarkár, Dinanáth	... Kishnaghur College.
	Sen, Amvikácharan	... Presidency College.
	„ Harieharan	... Calcutta Free Church Institution.
40	Sivpratav Narayan	... Patna College.

THIRD DIVISION.

In Alphabetical Order.

	Atmaram Mahtā	...	Lahore College.
	Bandyopādhyāy, Jadunath	...	Cathedral Mission College.
	" Maheschandra	...	Patna College.
	" Rāmnarayan	...	Presidency College.
	Basak, Rasamay	...	Dacca College.
	Basu, Atulchandra	...	Presidency College.
	" Binadvihārī	...	General Assembly's Institution.
	" Hemchandra	...	Ditto.
	" Jogendrachandra	...	Teacher.
10	" Jogeschandra	...	Presidency College.
	" Sasibhushan	...	General Assembly's Institution.
	Chattopadhyay, Amritulal	...	Cathedral Mission College.
	" Nilkanta	...	Calcutta F. C. Institution.
	Dās, Mahendranath	...	General Assembly's Institution.
	" Nandalāl	...	St. Xavier's College.
	De, Lalvihari	...	Calcutta F. C. Institution.
	" Nilmadhav	...	General Assembly's Institution.
	Dev, Gopendrakrishna	...	Presidency College.
	Ghosh, Avinashchandra	...	Ditto.
20	" Jadunāth	...	Calcutta F. C. Institution.
	" Muhimchandra	...	Cathedral Mission College.
	" Sasimohan	...	Berhampore College.
	Gomez, D.	...	Bishop's College.
	Guha, Asminikumar	...	Presidency College.
	Gupta, Chandranarayan	...	Patna College.
	" Rajnarayan	...	Ditto.
	Kanjilal, Kailashchandra	...	Teacher.
	Majumdar, Mahendrachandra	...	Ditto.
	" Ramdurlabh	...	Dacca College.
30	Mitra, Akshaykumar	...	Hooghly College.
	" Bhuvanmohan	...	Calcutta F. C. Institution.
	" Bihārīlāl	...	Cathedral Mission College.
	" Bipinvihari	...	Presidency College.
	" Devendranath	...	Calcutta F. C. Institution.
	Mukhopadhyay, Jaygopal	...	General Assembly's Institution.
	" Saradaprasad, No. 2	...	Calcutta F. C. Institution.
	Nandi, Becharam	...	Teacher.
	" Loknāth	...	Presidency College.
	Pāin, Nandalulal	...	Ditto.
40	Pāl, Jadunath	...	Ditto.
	Rāy, Purnachandra	...	Kishnaghur College.
	Sānyāl, Bhuvanmohan	...	Teacher.
	" Harishchandra	...	Presidency College.
	Sarkār, Haradhan	...	Calcutta F. C. Institution.
	Sen, Bipinvihārī	...	Hooghly College.
	" Durgacharan	...	Presidency College.
	" Jogneswar	...	Ditto.
	" Maheschandra	...	Hooghly College.
	" Ratneswar	...	Presidency College.
50	Thomson, J. F. (Junior)	...	Hooghly College.

The undermentioned Students have passed the examination for the Degree of Bachelor in Law :—

SECOND DIVISION.

In order of merit.

1. { Mahit Chandra Basu	... Presidency College.
2. { Chandra Mohan Chakravarti	... Patna College.
3. Chandrakanta Páin	... Kishnaghur College.
4. Krishnakamal Bhattacharyya	... Presidency College.
5. Hariprasanna Mukhopadhyay	... Kishnaghur College.
6. Devendranath Ghosh	... Presidency College.
7. { Lal Mohan Das	... Ditto.
8. { Bipinkrishna Basu	... Ditto.
9. Bipinvihari Mukhopadhyay	... Kishnaghur College.
10. Sivnath Bandyopadhyay	... Presidency College.
11. Basantakumár Basu	... Ditto.
12. Rajanikánta Chandhuri	... Dacca College.
13. { Narasinha Datta	... Presidency College.
14. { Trailokyanath Basu	... Ditto.
15. Abdul Bari	... Ditto.
16. Syamaladás Chakravarti	... Patna College.
17. { Akshaykumár Basu	... Presidency College.
18. { Umákáli Mukhopadhyáy	... Ditto.
19. Kedarnath Sarkar	... Ditto.
20. { Rajaninath Basu	... Ditto.
21. { Gopal Chandra Mukhopadhyay	... Ditto.

The undermentioned Students have passed the examination for a Licence in Law :—

In Alphabetical Order.

Baksi, Kedarnath	... Presidency College.
Bandyopadhyáy, Bhuvanmohan	... Ditto.
" Binádvihári	... Ditto.
" Gopalchandra	... Kishnaghur College.
" Kántichandra	... Presidency College.
Basu, Upendranath	... Ditto.
Bhattacharyya, Jogendranath	... Ditto.
Chattoopadhyay, Trailokyanath	... Ditto.
Chandhuri, Kálikrishna	... Ditto.
" Sirischandra	... Ditto.
Dán, Parmeswar	... Ditto.
Dás, Bhairavchandra	... Ditto.
" Jagatchandra	... Dacca College.
Datta, Priyanath	... Presidency College.
" Radhakrishna	... Patna College.
De, Govindachandra	... Presidency College.
Gangopadhyay, Binadvihari	... Ditto.
Ghosh, Bhuvanmohan	... Kishnaghur College.
" Chandrakumar	... Ditto.
" Mahendranath	... Presidency College.
" Nilmádhav	... Berhampore College.
" Upendranath	... Presidency College.
Lahiri, Purnachandra	... Ditto.
Majumdar, Mahendrachandra	... Berhampore College.
" Upendranarayan	... Presidency College.
Mallik, Mahendranath	... Ditto.
Masánta, Parvaticharan	... Ditto.
Mitra, Bhagavaticharan	... Patna College.
" Saradacharan	... Presidency College.
Mukhopadhyay, Avinaschandra	... Ditto.
Ráy, Girischandra	... Ditto.
" Syámácharan	... Dacca College.
Ráychaudhuri, Rámchandra	... Presidency College.
Sarkár Jogeschandra	... Hooghly College.
" Mahimchandra	... Berhampore College.
Sen, Banavarilal	... Presidency College.
" Jadunándan	... Berhampore College.
" Kánáílal	... Presidency College.
" Umeschandra	... Kishnaghur College.
Sukul, Bhadránath	... Ditto.

J. SUTCLIFFE,
Registrar.

The 26th January 1872.

JUNIOR SCHOLARS, 1872.

FIRST GRADE.

- Gupta, Bipin Bihari, *Hughly Collegiate School*.
 Basu, Pramatha Nath, *Krishnaghur Collegiate School*.
 Chiodetto, A., *St. Xavier's College*.
 Basu, Durga Das, *Hindu School*.
 Dé, Panch Kúri, *Metropolitan Institution*.
 { Bandyopadhyay, Mahendra Nath, *Hare School*.
 { Sen, Triguna Charan, *Hare School*.
 { Sen, Adhar Lal, *Hindu School*.
 { Mitra, Sarat Chandra, *Hindu School*.
 { Sen, Gada Dhar, *Patna Collegiate School*.

SECOND GRADE.

CALCUTTA CIRCLE.

- Chattopadhyay, Pares Nath, *Metropolitan Institution*.
 Bhattacharya, Hara Prasad, *Sanskrit College*.
 Sarkar, Nagendra Nath, *Hare School*.
 Mukhopadhyay, Hari Das, *Metropolitan Institution*.
 Basu, Devendra Nath, *Hindu School*.
 Mukhopadhyay Mahendra Nath, *Hare School*.
 Sil Kanai Lal, *Hindu School*.
 Halder, Nitai Charan, *Hindu School*.
 Dás, Raj Krishna, *General Assembly's School*.
 Ráy Uma Prasad, *Hare School*.
 Datta, Purna Chandra, *General Assembly's School*.
 Datta, Khirad Kumar, *Hindu School*.
 { As, Mati Lal, *General Assembly's College*.
 { Chattopadhyay, Guru Das, *Sanskrit College*.
 { Ghosh, Kali Pada, *Hindu School*.
 { Ewing, H., *La Martiniere School*.
 { Ghosh, Sarada Prasad, *Hindu School*.
 { Biswas, Mahendra Nath, *Hare School*.

HUGHLY CIRCLE.

- Mukhopadhyay, Kisor Mohan, *Uttarpara School*.
 Rajak, Bihari Lal, *L. M. School, Bhowanipur*.
 { Basu, Annada Prasad, *L. M. School, Bhowanipur*.
 { Rudra, Madhu Sudan, *Uttarpara School*.
 { Bandyopadhyay, Mati Lal, *Uttarpara School*.
 { Maitra, Kasi Nath, *L. M. School, Bhowanipur*.
 { Ghosh, Ganex Chandra, *Harinavi Aided School*.
 { Ghosh, Priya Nath, *L. M. School, Bhowanipur*.
 { Gangopadhyay, Hari Prasad, *Hughly Collegiate School*.
 { Mitra, Ambika Charan, *Hughly Branch School*.

KRISHNAGHUR CIRCLE.

- Mukhopadhyay, Bihari Lal, II., *Krishnaghur Collegiate School*.
 Bhattacharya, Chandra Sekhar, I., *Maharajah's School, Burdwan*.
 Sen, Raj Krishna, *Krishnaghur Collegiate School*.

BERHAMPUR CIRCLE.

- Mukhopadhyay, Hira Lal, *Kandi School*.
 Ghosh, Jadu Nath, *Berhampur Collegiate School*.
 Sinha, Braja Chandra, *Kandi School*.
 Chattopadhyay, Kus Chandra, *Bhagulpur School*.
 Shah Muhammad, Azim, *Bhagulpur School*.
 Prasad, Akbilevar, *Patna Collegiate School*.
 Ghosh, Asutosh, *L. M. School, Khagra*.
 Sayyid Ahmad Khyrat, *Gya School*.
 Mukhopadhyay, Pramatha Nath, *Bhagulpur School*.

DACCA CIRCLE.

- Sen, Kali Mohan, *Dacca Collegiate School*.
 Chakravarti, Navakumar, *Pogose School*.
 Basu, Mahini Mohan, *Dacca Collegiate School*.
 Bandyopadhyay, Bhagavati Charan, *Dacca Collegiate School*.
 Datta, Bhagavan Chandra, *Pogose School*.
 Basu, Isvar Chandra, *Dacca Collegiate School*.
 Dhar, Mathura Nath, *Fairipur School*.
 Basu, Hara Kumar, *Dacca Collegiate School*.
 Datta, Divja Das, *Pogose School*.
 Ghosh, Jadav Chandra, *Almunsigh School*.

THIRD GRADE.

CALCUTTA CIRCLE.

- Basu, Barada Das, *Hare School*.
 { Gupta, Sarat Chandra, *Sanskrit College*.
 { Townsend, J., *St. Xavier's College*.
 { Ghosh, Chandi Das, *Hindu School*.
 { Mitra, Jogendra Chandra, *Hindu School*.
 { Basu, Ananta Kumar, *Hindu School*.
 { Sarkar, Bipin Bihari, *Hare School*.
 { Datta, Manamatha Nath, *Hare School*.
 { Dé, Prasanna Kumar, *Hindu School*.
 { Ráy, Svama Prasad, *Hare School*.
 { Abdul Hakim, *Calcutta Madrasah*.
 { O'Donel, H., *Doreton College*.
 { Sarkies, J. M., *Doreton College*.
 { Bandyopadhyay, Nanda Gopal, *Hare School*.
 { Palit, Priya Nath, *Hindu School*.
 { Dás, Surendra Nath, *Sanskrit College*.
 { Gupta, Hira Lal, *Hare School*.
 { Mitra Madhav Chandra, *Sanskrit College*.
 { Mukhopadhyay, Jogendra Chandra, *Hare School*.
 { Datta, Mahes Chandra, *Hare School*.
 { Bandyopadhyay, Rakhal Das, *Free Church School*.
 { Purvis, G. C., *Doreton College*.
 { Datta, Bijay Krishna, *Oriental Seminary*.
 { Boilard, E., *St. Xavier's College*.
 { Nau, Hira Lal, *Hare School*.
 { Ronaldson, E., *Doreton College*.
 { Basu, Narendra Nath, *Hindu School*.
 { Bhattacharya, Jogendra Nath, (Sr.) *Free Church School*.
 { Basu, Umas Chandra, *Free Church School*.
 { Aiyer, T. A. A., *St. Xavier's College*.
 { Mitra, Girindra Nath, *General Assembly's School*.
 { Ghosh, Ganandra Chandra, *Hindu School*.
 { Sinha, Rasiklal, *Hare School*.

HUGHLY CIRCLE.

- Gangopadhyay, Hira Lal, *Barrackpur School*.
 Ghosh, Svama Pada, *Uttarpara School*.
 Bandyopadhyay, Bijay Krishna, *Hughly Collegiate School*.
 Mukhopadhyay, Amar Chandra, *Hughly Collegiate School*.
 Basu, Narendra Nath, *Hughly Branch School*.
 Bandyopadhyay, Mahendra Nath, *Howrah School*.
 Bandyopadhyay, Krishna Chandra, *Harinavi Aided School*.
 Sen, Nava Krishna, *Baria Aided School*.
 Trivedi, Mahendra Nath, *Hughly Collegiate School*.
 Mukhopadhyay, Tulsi Das, *Howrah School*.
 { Chattopadhyay, Govinda Chandra, *Uttarpara School*.
 { Ráy, Shastivar, *L. M. School, Bhowanipur*.
 { Ráy, Ranja Lal, *Hughly Collegiate School*.
 { Chattopadhyay, Kedar Nath, *Andul Aided School*.

Mukhopadhyay, Ras Bihari, *Uttarpara School*.
 Bandyopadhyay, Girija Pada, *Honerah School*.
 Chattopadhyay, Sarat Chandra, (Sr.) *Konnagar Aided School*.
 Mukhopadhyay, Bamapada, *Dazghara Aided School*.
 Majumdar, Nilkanta, *Midnapur School*.
 Datta, Bhuvanesvar, *Cuttack School*.
 Das, Rames Chandra, *Midnapur School*.
 Maiti, Krishna Chandra, *Cuttack School*.
 Mahapatra, Ram Krishna, *Cuttack School*.
 Brahma, Sivaprasad, *Cuttack School*.

KRISHNAGHUR CIRCLE.

Ghosh, Pares Nath, *Krishnaghur A. F. School*.
 Bandyopadhyay, Beni Maubhav, *Krishnaghur Collegiate School*.
 Gupta, Girindra Kumar, *Ilazaribaugh School*.
 Basu, Chandra Mohan, *Krishnaghur A. F. School*.
 Datta, Bhagavati Charan, *Badla Aided School*.
 Ráy, Gyanada Prasad, *Krishnaghur A. F. School*.
 Sarkar, Barsada Prasad, *Bankura School*.
 Sarkar, Mati Lal, *Krishnaghur A. F. School*.
 Ghosh, Durga Das, *Birbhum School*.
 Mukhopadhyay, Raj Kumar, *Krishnaghur Collegiate School*.
 Gangopadhyay, Devendra Nath, *Krishnaghur Collegiate School*.
 Dás Turak Chandra, *Ranaghat Aided School*.

THIRD GRADE.

BERHAMPUR CIRCLE.

Mahtab Ahmad, *Patna Collegiate School*.
 Ghosh, Khudi Ram, *Berhampur Collegiate School*.
 Sahay, Bhavani, *Patna Collegiate School*.
 Narayan Ramanagraha, *Patna Collegiate School*.
 Chaudhuri, Jugendra Chandra, *Malda School*.
 Chaudhuri, Anada Prasad, *Monghyr School*.
 Mukhopadhyay, Ambika Charan, *Arrah School*.
 Ghosh, Joges Chandra, *Kandi School*.
 Bhaduri, Pran Krishna, *Malda School*.
 Bhattacharya, Ram Nath, *Patna Collegiate School*.
 Dás, Radha Binod, *Kandi School*.
 Mohammad Siraj-ul Haq, *Monghyr School*.

DACCA CIRCLE.

Taraphdar, Chandra Kisor, *Mymensingh School*.
 Dás, Tara Prasanna, *Commilla School*.
 Nandi, Bipra Charan, *Pogose School*.
 Sayyid Faiz Uddin Husain, *Dacca Collegiate School*.
 Pál, Raj Chandra, *Sylhet School*.
 Sen, Rama Charan, *Dacca Collegiate School*.
 Sen, Ambika Charan, *Dacca Collegiate School*.
 Mitra, Krishna Kumar, *Mymensingh School*.
 Chakravarti, Sudindra Chandra, *Dacca Collegiate School*.
 Datta, Hari Charan, *Mymensingh School*.
 Dó, Dvarka Nath, *Dacca Collegiate School*.
 Mukhopadhyay, Prasanna Chandra, *Dacca Collegiate School*.
 Mukhopadhyay, Nil Kamul, *Pogose School*.
 Sen, Kailas Chandra, *Pogose School*.

Ráy, Bhairav Chandra, *Dacca Collegiate School*.
 Bhattacharya, Biscevar, *Dacca Collegiate School*.
 Ghosh, Amrita Charan, *Barisal School*.
 Sen, Rajani Kanta, *Noakhali School*.
 Gosh, Hara Nath, *Barisal School*.

W. S. ATKINSON,

Director of Public Instruction.

The 8th January 1872.

Opium Notification.

No. 1C.

NOTICE is hereby given that the Second Sale of Opium, the provision of 1870-71, will be held at the Government Opium Sale-Room, No. 2, Bankhall Street, on Monday, the 5th February 1872, at 11 A.M., and will comprise 3,575 Chests, viz. :—

Behar Opium	...	2,000
Benares ditto	...	1,575

Total Chests	...	3,575
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2. The general conditions of the sale now advertized will be the same as usual: they may be ascertained by reference to the Notification issued on the 10th November 1871, and published in the *Government and Exchange Gazettes*, or on personal application at the office of the Board of Revenue.

3. The latest dates for deposit and clearance will be the 10th and 20th February respectively; that is to say, no Bank of Bengal Receipts, Government Promissory Notes, or other Public Securities that may be tendered for deposit in redemption of Promissory Notes given by purchasers in the sale-room, will be received after 4 P.M. of Saturday, the 10th February 1872, and no Bank of Bengal Receipts in full payment of lots will be accepted after 4 P.M. of Tuesday, the 20th February 1872.

4. In addition to the quantity above advertized for sale, the following quantities more or less of Behar and Benares Opium will be brought to sale in the present year on or about the dates specified below. The Member in charge of the Opium Department, however, reserves to himself the right of altering these dates should circumstances render it expedient to do so :—

Dates.	Behar about Chests.	Benares about Chests.	Total about Chests.
On or about Monday, 4th Mar. 1872	2,000	1,575	3,575
On or about Wednesday, 3rd Apr. "	2,000	1,575	3,575
On or about Monday, 6th May "	2,000	1,575	3,575
On or about Thursday, 6th June "	2,000	1,575	3,575
On or about Thursday, 4th July "	2,000	1,575	3,575
On or about Monday, 6th Aug. "	2,000	1,575	3,575
On or about Thursday, 6th Sept. "	2,000	1,575	3,575
On or about Tuesday, 1st Oct. "	2,000	1,575	3,575
On or about Wednesday, 6th Nov. "	2,000	1,575	3,575
On or about Thursday, 6th Dec. "	2,000	1,575	3,575
Total chests	20,000	15,750	35,750

By order of the Member in charge.

F. B. PRADOCK,

Offg. Secretary.

BOARD OF REV., FORT WILLIAM,
 The 2nd January 1872.

Opium Notification.

No. 69C.

NOTICE is hereby given that the Third Sale of Opium, the provision of 1870-71, will be held at the Government Opium Sale-Room, No. 2, Bankshall Street, on Monday, the 4th March 1872, at 11 A.M., and will comprise 3,575 Chests, viz.:-

	Chests.
Behar Opium ...	2,000
Benares „ ...	1,575
Total Chests ...	3,575

2. The general conditions of the sale now advertized will be the same as usual: they may be ascertained by reference to the Notification issued on the 10th November 1871, and published in the *Government and Exchange Gazette*, or on personal application at the Office of the Board of Revenue.

3. The latest dates for deposit and clearance will be the 9th and 19th March respectively; that is to say, no Bank of Bengal Receipts, Government Promissory Notes, or other Public Securities that may be tendered for deposit in redemption of Promissory Notes given by purchasers in the sale-room, will be received after 4 P.M. of Saturday, the 9th March 1872, and no Bank of Bengal Receipts in full payment of lots will be accepted after 4 P.M. of Tuesday, the 19th March 1872.

4. In addition to the quantity above advertized for sale, the following quantities more or less of Behar and Benares Opium will be brought to sale in the present year on or about the dates specified below: The Member in charge of the Opium Department, however, reserves to himself the right of altering these dates, should circumstances render it expedient to do so:—

Dates.	Behar about Chests.	Benares about Chests.	Total about Chests.
On or about Wednesday, 3rd April 1872	2,000	1,575	3,575
On or about Monday, 6th May „	2,000	1,575	3,575
On or about Thursday, 6th June „	2,000	1,575	3,575
On or about Thursday, 4th July „	2,000	1,575	3,575
On or about Monday, 6th August „	2,000	1,575	3,575
On or about Thursday, 5th Sept. „	2,000	1,575	3,575
On or about Tuesday, 1st October „	2,000	1,575	3,575
On or about Wednesday, 6th Nov. „	2,000	1,575	3,575
On or about Thursday, 5th Dec. „	2,000	1,575	3,575
Total Chests ...	18,000	14,175	32,175

By order of the Member in charge,
T. B. LANK,
Secretary.

BOARD OF REV., FORT WILLIAM,
The 30th January 1872.

Insolvent Notices.

Court for the Relief of Insolvent Debtors at Calcutta.

In the matter of Heera- } On Monday, the 25th
loll, an Insolvent. } day of September last, it
was ordered that the hearing of this matter do stand adjourned until the 25th day of December 1872, and that the order made in this matter for the *ad interim* protection of the said Insolvent from arrest be withdrawn, and that the said Insolvent do then attend to be examined before the said Court.

M. Camell, Attorney.

In the matter of Walter Charles Child, lately residing at No. 90, Circular Road, in Calcutta, and carrying on business at No. 3, Government Place, North, as a Gas-fitter, Plumber, and Contractor, under the style of W. Child & Co., an Insolvent.

On Thursday, the 18th day of January instant, it was on the petition of the National Bank of India, Limited, a creditor of the said Insolvent adjudged that the said Walter Charles Child hath committed an act of insolvency under the provisions of the Act XI. Vic., cap. 21, and by another order of the same date the estate and effects of the said Insolvent were vested in the Official Assignee.

Berners & Co., Attorneys.

Chief Clerk's Office, the 23rd January 1872.

In the matter of Chundernauth Shaw and Nundohurry Shaw, Insolvents.

On Saturday, the 6th day of January instant, by an order of this Court the said Insolvents were respectively adjudged entitled to their personal discharge under the Act XI. Vic., cap. 21, as to all persons named in their schedule as creditors or claiming to be creditors respectively.

J. Hart, Attorney.

In the matter of Chundernauth Shaw and Nundohurry Shaw, Insolvents.

On Saturday, the 27th day of January instant, it was ordered that Saturday, the 6th day of April next, be appointed for the further hearing of this matter, and that unless cause be shown to the contrary on that day, the said Insolvents be discharged personally, as well as to their after-acquired property, from all liabilities for debts, claims, and demands, of and against the said Insolvents at the time of the filing of their petition for relief.

J. Hart, Attorney.

In the matter of Edward Francis Menzies, formerly of Serampore, then of Dacca, then again of Serampore, and at present of No. 11, Wellington Square, in Calcutta, employed for the last five years, and up to the 13th day of January instant, as an Assistant in the Bank of Bengal in Calcutta, but now out of employment, an Insolvent.

Notice, that the petition of the said Insolvent seeking the benefit of the Act XI. Vic., cap. 21, was filed in the Office of the Chief Clerk on Friday, the 26th day of January instant, and by an order of the same date the estate and effects of the said Insolvent were vested in the Official Assignee.

Berners and Co., Attorneys.

In the matter of Edward Francis Menzies, an Insolvent.

On Friday, the 26th day of January instant, it was ordered that the matters of the petition of the said Insolvent be heard on Saturday, the 6th day of April next, and that the said Insolvent do then attend to be examined before the said Court.

Berners & Co., Attorneys.

In the matter of Edward Francis Menzies, an Insolvent.

Notice, that an application for an *ad interim* protection order has been this day made by the said Insolvent, and that such application will be heard and disposed of by the Acting Commissioner of the Insolvent Court

on Monday, the 5th day of February next, at the hour of ten o'clock in the forenoon.

“Any creditor of the said Insolvent desirous of opposing such application must appear before the said Court at the time and place aforesaid.”

Berners, Sanderson, and Upton, Attorneys.

In the matter of Woo- } On Saturday, the 13th
mesh: Chunder Mitter, } day of January instant,
an Insolvent. } by an order of this
Court the said Insolvent was adjudged entitled to his personal discharge under the Act XI. Vic., cap. 21, as to all persons named in his schedule as creditors or claiming to be creditors respectively.

Gray and Sen, Attorneys.

In the matter of Madub } On Saturday, the 13th
Chunder Rooder, an } day of January instant,
Insolvent. } by an order of this
Court the said Insolvent was adjudged entitled to his personal discharge under the Act XI. Vic., cap. 21, as to all persons named in his schedule as creditors or claiming to be creditors respectively.

Gray and Sen, Attorneys.

In the matter of } Notice, that an appli-
Luckeynarain Pyne, an } cation for an *ad interim*
Insolvent. } protection order has been
this day made by the said Insolvent, and that such application will be heard and disposed of by the Acting Commissioner of the Insolvent Court on Monday, the 5th day of February next, at the hour of ten o'clock in the forenoon.

“Any creditor of the said Insolvent desirous of opposing such application must appear before the said Court at the time and place aforesaid.”

Beelby and Rutter, Attorneys.

Chief Clerk's Office, the 30th January 1872.

Postal Notice.

SEA AND OVERLAND MAILS.

For	Box closes at	Date.	Per Steamer.
Madras and Ceylon	6 P.M.	31st Jan.	Deccan:
Guadar, Muscat, Bunder Abbas, Linga, Bushire, Bagdad and Bussorah.	6 „	2nd Feb.	
Gopaulpore, Bimlipatam, Vizagapatam, Coronada, Madras, Pondicherry, Negapatam, Galle, Colombo, Tuticorin, Alleppy, Cochin, Bepore, Calicut, Tellicherry, Cannanore, Mangalore, Carwar, and Bombay.	6 „	5th „	Madras.
Akyab, Rangoon, and Moulmein.	7 „	5th „	Arabia.

The next Overland Mail *via* Bombay will close on Friday, the 2nd February 1872.

2. Book Post and Pattern Packets must be posted on the 1st.

N.B.—The letter box will close at 7 P.M. precisely, after which hour Overland letters fully prepaid and bearing extra postage stamp of two annas on each cover will be received up to 7-30 P.M., or bearing an extra postage stamp of four annas on each cover up to 8 P.M., and after 8 up to 9 P.M., by a Post Office Clerk at the East Indian Railway Station, Arnonian Ghat.

W. H. MCGOWAN,
CALCUTTA, Post-Master.
The 29th January 1872.

Postal Notice.

THE Mails for China and Australia will in future be sent *via* Bombay by the steamer which leaves that port at 4-30 P.M. on every alternate Tuesday in the fair season, and on every Monday in the south-west monsoon.*

* From the 6th May to the 23rd September, both dates inclusive.

H. A. BROWN,
For Offg. Dir.-Genl. of the
Post Office of India.

CALCUTTA,
The 24th January 1872.

Post Office Notification.

List of remaining and unclaimed letters accumulated in the Calcutta Post Office during the week ending 27th January 1872.

Atkinson, Mrs.	Linton, Mrs.
Arrow Smith, Mrs. A. A.	Mackenzie, D. F.
Braham, F. E.	Mackintosh, E.
Barker, W. H.	McNeil, Miss J.
Brown, D.	Minto, W.
Burnell, A. St. L.	Macleun, N. S.
Baptist, A.	McCarthy, Mrs.
Bonavia, Dr. E.	McEwan and Co.
Boezalt, J.	McCampbell, Lt.-Col. J.
Barker, Lieut.	McMeakin, T.
Black, Mrs.	Nemie Churn Sircar.
Belt, W. H.	Notten, H. H. G.
Banks, Bros. Bell & Co.	O'Connell, Colonel P.
Brown, Capt. J. S.	Ross, Captain G. C.
Barry, J. B.	Roberts, Sergeant S.
Bissumber Dutt.	Reed, G. W.
Crompton, Mr. E.	Reiersen, Mrs. P.
Cutts, G. M.	Roe, F. C.
Crompton, E.	Robertson, R. D.
Clarke, Miss M. G.	Shyne, Mrs.
Culcheth, W. W.	Santenac, Mrs. H.
Chatterjee, J. G. & Co.	Selby, Lieutenant H. O.
Dawn, Capt. A.	Stalke, J.
Derrick, Miss M.	Salusbery, Maj.-Genl. F. O.
D'Mello, H. L.	Stoton, Captain.
Day, W.	Smythe, Lieutenant A.
DuCassee, W. B.	Stirling, W. J.
Doran, P.	Scott, J. P.
Dini, F. & Co.	Smith, T.
Davis, Mrs.	Smythe, Mrs. M.
DeSilva, J. P.	Smith, J.
Deen, J.	Sexton, Dr. E.
Ewan, C.	Taylor, E.
Francis, W. J.	Thomas, Mrs.
Farrell, J. M.	The Proprietor, "Bengal Superior Press."
Gishorne, E. S.	Teixeira, M.
Griffin, A.	Taylor, E. F.
Gibson, A.	Thomas, W. L.
Grant, T. W.	The Proprietor, "Indian Tribune."
Glazier, E.	Thomas, Mrs. M. A.
Goodwood & Co.	The Publisher, "Indian Alenses."
Gonsague, Madame M.	Wood, Mrs. H.
Henderson, E. J.	Williams, Mrs. H.
Hardy, Mrs.	Wilson, Mr. J.
Hilton, E.	Wallis, J.
Harc, R.	Wilson, Mrs. G.
Henford, R.	Warwick, J. B.
Humphreys, W.	Winser, Miss E.
Hughes, P. F.	West, Col.
Houstoun, Lieut. J. F.	
Knell, M.	
Kennedy, T.	
Lawson, Sergeant L.	

W. H. MCGOWAN,
Post-Master.

CALCUTTA POST OFFICE,
The 29th January 1872.

NOTICE.

THE following Packages landed from the undermentioned Ships are lying unclaimed at the Custom House. If the Goods are not cleared on or before the dates stated against each item, they will be sold, under Section 57 of Act VI. of 1863, for the realization of duty, wharfage, and other charges:—

Date of Sale.	Mark or Address of Packages.	Ships.
1872, Feb. 3rd ...	1 Box, [R M]	... Arratoon Apear.
" 3rd ...	4 Cases, E A R	... Meinam.
" 3rd ...	1 Box, H & Co.	... Ditto.
" 3rd ...	1 Package, N F	... China.
" 3rd ...	3 Baskets, V M	... Ditto.
" 3rd ...	1 Bag, no mark	... Ditto.
" 3rd ...	6 Chairs, no mark	... Indus.
" 3rd ...	1 Package, no mark	... Ditto.
" 17th ...	1 Parcel, G C	... Patna.
" 17th ...	5 Cases, W. S. & Co.	... E. J. Spence.
" 17th ...	2 Cases, W M	... Meinam.
" 24th ...	1 Parcel, Khan Mahomed Dhurmsee, Esq., Calcutta	Ditto.

CALCUTTA CUSTOMS,
The 30th January 1872.

J. A. CRAWFORD, *Collector of Customs.*

NOTICE.

THE following Package has been landed at the Custom House from the undermentioned Ship under the provisions of Section 52 of Act VI. of 1863. If the Goods are not cleared before the date stated against the item, they will be sold for the realization of duty, wharf rent, and other charges, under Section 56 of Act VI. of 1863:—

Date of Sale.	Mark or Address of Package.	Ship.
1872, Mar. 2nd ...	20 Casks, [J S]	... City of Madrid.

CALCUTTA CUSTOMS,
The 30th January 1872.

J. A. CRAWFORD, *Collector of Customs.*

MAPS OF THE SURVEY OF INDIA.

Published at the Surveyor-General's Office, Calcutta,
during the month of December 1871.

Sole Agents in Calcutta, Messrs. Thacker, Spink & Co.

Description.	Size.	Price.
		Unmounted.
		Rs. As.
GENERAL MAPS.		
Scale, 16 Miles = 1 Inch.		
Morth-Western Provinces	4 Sheets Imperial ...	4 0
Scale, 4 Miles = 1 Inch.		
Sindh Compilation Map, Sheet No. 11	Imperial ...	1 0
Indian Atlas, Quarter Sheet, No. 10 N E	Super Royal ..	0 12
REVENUE SURVEY MAPS.		
Scale, 1 Mile = 1 Inch.		
District Lohardugga, Sheet No. 4	Double Royal ..	1 8
Sindh, Sheet No. 100	Double Elephant ..	1 8
District Ramree, Main Circuit, Nos. 1 & 2	2 Sheets Antiquarian	3 0
TOPOGRAPHICAL SURVEY MAPS.		
Scale, 1 Mile = 1 Inch.		
Gwalior and Central India, Sheet No. 18	Double Elephant ...	1 0
Do do., Sheet No. 19	Do. ...	1 0
Chota Nagpore, Sheet No. 36	Do. ...	1 0
Do. do., Sheet No. 69	Do. ...	1 0
Do. do., Sheet No. 71 (2nd edition)	Do. ...	1 0
Rowah, Sheet No. 1	Do. ...	1 0
PLANS OF CANTONMENT, CITY & CIVIL STATION.		
Scale, 1½ Inches = 1 Mile.		
Small Plan of Calcutta	Foolscap ..	0 4
Scale, 6 Inches = 1 Mile.		
Plan of Chutterpore	½ Sheet D. Elephant	0 8
Plan of Bijawar	Do. ..	0 8

SURVEYOR-GENERAL'S OFFICE,
Calcutta, 4th January 1872.

H. L. THUILLIER, *Colonel,*
Surveyor-General of India.

Commissioners for making Improvements in the Port of Calcutta.

NOTICE.

UNDER SECTION 69 OF ACT V. (B.C.) OF 1870.

THE following Packages landed at the Jetties from the undermentioned Ships have been removed to the Commissioners' Import Warehouse, where they remain at the risk and expense of the owners. If not cleared within two months from the date stated against each item, they will be sold under Section 72 of the said Act:—

Date of removal to Import Warehouse.	No., mark, and description.	Consignees.	Ships.
1872.			
Jan. 12th ...	11 Cases, [A K E] A B	... Order	... Star of Greece.
" 12th ...	13 Cases, [12] A. B. & Co.	... "	... Ditto.
" 12th ...	2 Packages, B C P	... "	... Ditto.
" 12th ...	1 Case, [D. N. S.] C	... "	... Ditto.
" 12th ...	1 Case, D O S	... "	... Ditto.
" 12th ...	1 Sample, D O S	... "	... Ditto.
" 12th ...	11 Cases, [33] E D J	... "	... Ditto.
" 12th ...	2 Cases, [29] E D J	... "	... Ditto.
" 12th ...	4 Cases, [G M M L] A. B. & Co.	... "	... Ditto.
" 12th ...	3 Cases, [H M B C] A. B. & Co.	... "	... Ditto.
" 12th ...	1 Case, [H A D] A B	... "	... Ditto.
" 12th ...	2 Cases, [M S M I] A B	... "	... Ditto.
" 12th ...	9 Packages, [S. W. M.] A. B. & Co.	... "	... Ditto.
" 12th ...	1 Sample, [S. T. R.] or S S	... "	... Ditto.
1871.			
Dec. 28th ...	6 Cases, K H & Co., H S K & Co.	... "	... Singapore.
" 20th ...	80 Tons Sandal Wood	... "	... Star of Persia.
1872.			
Jan. 20th ...	2 Bundles Leather, B. C. C. & Co., C...	... "	... Pembroke Castle.
" 20th ...	15 Casks, [D. C. & Co.]	... J. Skinner & Co.	... Ditto.
" 20th ...	11 Cases [H E] A. B. & Co.	... Order	... Ditto.
" 20th ...	1 Case, [J. T. & Co.] S B	... "	... Ditto.
" 20th ...	4 Packages, G K M S	... "	... Ditto.
" 20th ...	5 Packages [M H M Y] A. B. & Co.	... "	... Ditto.
" 20th ...	1 Case [80] B C D & S	... "	... Assaye.
" 20th ...	19 Bales [C S S]	... "	... Ditto.
" 20th ...	2 Cases, M K	... "	... Ditto.
" 20th ...	7 Cases [M S M I] A B	... "	... Ditto.
" 20th ...	1 Case, N W & Co.	... "	... Ditto.
" 20th ...	1 Case, P. T. & Co.	... "	... Ditto.
" 20th ...	1 Case, [P S] S. S. S. & Co.	... "	... Ditto.
" 20th ...	6 Cases, S S	... "	... Ditto.
" 20th ...	1 Case, addressed	... Secretary and Treasurer, Bank of Bengal.	... Ditto.
" 20th ...	8 Casks, B C D	... Order	... Ditto.
" 20th ...	2 Casks, K L D	... "	... Ditto.
" 20th ...	1 Case, R N M	... Hurry Dass Dutt	... Ditto.
" 20th ...	3 Cases, N H & Co.	... Order	... Ditto.
" 20th ...	1 Case, N C D	... Narain Chunder Dutt	... Ditto.

CALCUTTA,
The 29th January 1872.

W. D. BRUCE, Vice-Chairman.
(1091—1)